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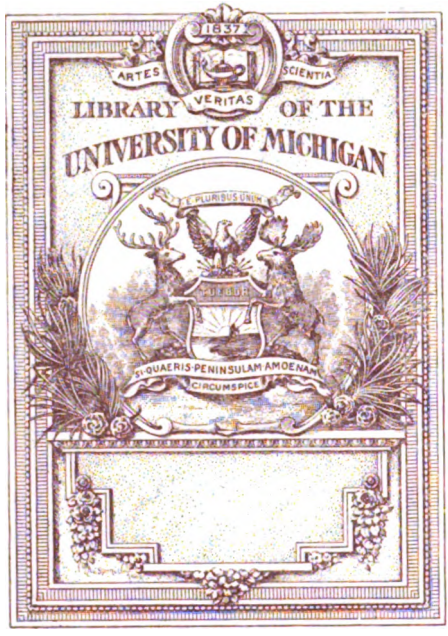

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ANNUAL REPORT

OF THE

AUDITOR GENERAL

OF THE

STATE OF MICHIGAN

15404

FOR THE

FISCAL YEAR ENDING JUNE 30, 1893.

BY AUTHORITY

LANSING
ROBERT SMITH & CO., STATE PRINTERS AND BINDERS
1894

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AUDITORS AND TREASURERS

OF THE STATE OF MICHIGAN FROM 1836 TO JUNE 30, 1896, WITH TIME AND TERM OF SERVICE OF EACH.

Auditors General.		Treasurers.	
Names.	Terms of office.	Names.	Terms of office.
Appointed.		*Appointed.*	
ROBERT ABBOTT	Feb. 25, 1836-1839.	HENRY HOWARD	March 1, 1836-1839.
HENRY HOWARD	May 2, 1839-1840.	PETER DESNOYER	April 27, 1839-1840.
ERASTUS P. HASTINGS	Jan. 21, 1840-1842.	ROBERT STUART	Jan. 23, 1840-1841.
ALPHEUS FELCH	Feb. 8, 1842-1842.	GEORGE W. GERMAIN	Jan. 8, 1841-1842.
HENRY L. WHIPPLE	April 4, 1842-1842.		
CHAS. G. HAMMOND	April 13, 1842-1845.	JOHN J. ADAM	Jan. 13, 1842-1845.
JOHN J. ADAM	May 24, 1845-1846.	GEORGE REDFIELD	May 24, 1845-1846.
DIGBY V. BELL	Jan. 28, 1846-1848.	GEORGE B. COOTER	Mar. 17, 1846-1850.
JOHN J. ADAM	May 9, 1848-1850.	BERNARD C. WHITTEMORE	Mar. 13, 1850-1850.
Elected.		*Elected.*	
JOHN SWEGLES, JR.	1851-1854.	BERNARD C. WHITTEMORE	1851-1854.
WHITNEY JONES	1855-1858.	SILAS M. HOLMES	1855-1858.
DANIEL L. CASE	1859-1860.	JOHN MCKINNEY	1859-1860.
LANGFORD G. BERRY	1861-1862.	JOHN OWEN	1861-1866.
EMIL ANNEKE	1863-1866.	EBENEZER O. GROSVENOR	1867-1870.
WILLIAM HUMPHREY	1867-1874.	VICTOR P. COLLIER	1871-1874.
RALPH ELY	1875-1878.	WM. B. MCCREERY	1875-1878.
W. IRVING LATIMER	1879-1882.	BENJ. D. PRITCHARD	1879-1882.
WILLIAM C. STEVENS	1883-1886.	EDWARD H. BUTLER	1883-1886.
HENRY H. APLIN	1887-1890.	GEORGE L. MALTZ	1887-1890.
GEORGE W. STONE	1891-1892.	FREDERICK BRAASTAD	1891-1892.
*STANLEY W. TURNER	1893-	*JOSEPH F. HAMBITZER	1893-

*Present incumbent.

NOTE.—The offices of the State Treasurer and Auditor General were organized and the fiscal operations of the State commenced March 1, 1836. The offices of Territorial Auditor and Territorial Treasurer ceased February 19, 1836, and the terms of the corresponding State officers commenced on the same day.—*Laws 1895-96, page 45.*

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REPORT.

STATE OF MICHIGAN,
AUDITOR GENERAL'S OFFICE,
Lansing, June 30, 1893.

HON. JOHN T. RICH, *Governor:*

SIR—I herewith respectfully submit the following as my report for the fiscal year closing June 30, 1893:

The receipts to the State treasury from all sources during the year were		[a]$2,775,991 57
And the disbursements for all purposes		3,470,451 65
Disbursements exceeded receipts by		$694,460 08
Which, deducted from the balance July 1, 1892		1,241,971 82
Gives as the balance in the treasury June 30, 1893		$547,511 74
If from the receipts as stated above		$2,775,991 57
The amounts covered by credits to contractors for building swamp land State roads	[b]$8,098 66	
And the amount of refunding during the year	[c]44,324 07	52,422 73
Be deducted, there is left for net cash receipts		$2,723,568 84
The receipts from various sources, which form no part of the revenue of the State, amount to	[c]$52,682 70	
While the portion of the receipts gathered into the State treasury during the year for purposes of revenue is	[c]2,670,886 14	2,723,568 84

[a] See appendix, page 4.
[b] See table No. 23, page 20, and Errata to Appendix.
[c] See table No. 6, page 10. Difference in not revenue receipts, as shown in table No. 6, caused by including $8,098.66 swamp land warrants.

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The gross disbursements, as before stated, amount to		$3,470,451 65
But from this amount should be deducted the warrants drawn upon the swamp land fund and paid in swamp land	[a] $8,098 66	
And the refundings	[b] 44,324 07	
		52,422 73
To obtain the net cash disbursements, which for the year were		3,418,028 92
The disbursements for non-revenue were	$1,235,254 37	
And the revenue disbursements were	2,182,774 55	
		3,418,028 92

STATE INDEBTEDNESS.

The bonded State indebtedness, July 1, 1892, consisted of $19,000 of past due and non-interest bearing five million loan part-paid bonds, adjustable at	$10,992 83
None of these bonds having been presented for payment, the bonded State indebtedness on June 30, 1893, is	$10,992 83

INSPECTION OF ILLUMINATING OILS.

Under Sec. 7, act 127, laws of 1879, the State Oil Inspector paid into the State treasury, in January, $13,959.46, which was on account of the fees received during the year.

SUPPORT OF INSANE.

Under act 194, laws of 1877, and amendments, there was paid from the State treasury during the year, for the support of the insane, [c] $420,164.39. Of this amount $352,031.97 was paid for the support of permanent insane, [d] $16,881.22 for the support of non-resident insane, $3,948.32 for the support of insane soldiers, $30,001.70 for the support of criminal insane, and $24,742.52 for the support of insane at the Wayne County Asylum.

TRANSPORTATION OF CHILDREN TO STATE PUBLIC SCHOOL.

The amount paid during the year for the above purpose was $1,350.64.

RETURNING CHILDREN FROM STATE PUBLIC SCHOOL.

During the year there was paid for returning children from the State Public School $136.83.

CONVEYING CHILDREN TO INDUSTRIAL SCHOOLS.

The amount paid during the year for conveying children to the State Industrial Home for Girls and the Industrial School for Boys was $5,331.17.

[1] See statement "E.," table No. 1.
[a] See table No. 22, page 20, and Errata to Appendix.
[b] See table No. 6, page 10.
[c] See table No. 55, page 84.
[d] See table No. 54, page 82.

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CONVEYING CONVICTS TO STATE HOUSE OF CORRECTION.

During the year the State has paid for the above purpose $4,672.11.

FOR CONVEYING CONVICTS TO STATE HOUSE OF CORRECTION AND PRISON, U. P.,

the State has paid during the year $2,381.25, and for

CONVEYING CONVICTS TO STATE PRISON,

the cost to the State was $3,783.19.

ACCOUNTS WITH STATE INSTITUTIONS,

as summarized in table No. 172, pages 272 and 273, show their receipts to have been as follows:

From State treasury	$1,379,151 11	
earnings of institutions, etc.	826,748 16	
		$2,205,899 27
Their disbursements:		
For current expenses	$1,890,552 31	
building and special purposes	292,159 15	
		2,182,711 46
Excess of receipts during year		$23,187 81

And their balances:

On hand July 1, 1892	$190,607 62		
Overdrawn July 1, 1892	4,872 30		
		$185,735 32	
On hand June 30, 1893	$222,207 69		
Overdrawn June 30, 1893	13,284 56		
		208,923 13	
Increase of balance during year			$23,187 81

By classes of institutions the receipts for the year were—

For asylums:	From State Treasury.	From other sources.	Total.
Michigan Soldiers' Home	$82,500 00	$738 17	$83,238 17
Educational	118,043 35	16,133 61	134,176 96
Insane	385,259 04	303,462 90	688,721 94
Totals	$585,802 39	$320,334 68	$906,137 07
For Educational	375,592 97	264,987 85	640,580 82
Reformatory	224,677 00	236,192 87	460,869 87
Miscellaneous	193,078 75	5,232 76	198,311 51
Footings	$1,379,151 11	$826,748 16	$2,205,899 27

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The disbursements—

For asylums:	Current expenses.	Building and special.	Total.
Michigan Soldiers' Home	$78,363 98	$3,893 65	$82,257 63
Educational	[a]127,600 65	9,241 09	[a]13,841 74
Insane	585,021 47	85,718 17	670,739 54
Totals	$790,986 10	$98,852 91	$889,839 01
For Educational	488,517 25	152,600 08	641,117 33
Reformatory	220,265 46	40,452 11	460,717 57
Miscellaneous	190,783 50	254 05	191,039 55
Footings	[a]$1,890,552 31	$292,159 15	[a]$2,182,711 46

By *institutions*, the receipts, disbursements and balances were as follows:

STATE LIBRARY.[1]

Receipts:		
From State treasury	$4,000 00	
sale of Michigan Reports	973 75	
" Pioneer Collections	49 50	
		$5,023 25
Balance on hand July 1, 1892		452 02
Total resources		$5,475 27
Disbursements:		
For books	$3,725 60	
paid into State treasury from sale of Michigan Reports	973 75	
paid into State treasury from sale of Pioneer Collections	49 50	4,748 85
Balance on hand June 30, 1893		$726 42

TEACHERS' INSTITUTES—COUNTY.[2]

Receipts:		
From State treasury	$2,940 00	
county treasurers—institute funds	13,150 46	
		$16,090 46
Balance on hand July 1, 1892		98 95
Total resources		$16,189 41
Disbursements:		
For expenses of institutes	[b]$15,167 77	
amount returned to State treasury	[c]1 64	15,169 41
Balance on hand June 30, 1893		$1,020 00

[1] See table No. 253, page 397.
[2] See table No. 254, page 398.
[a] 19,853.09 included in this amount was refunded to State treasury. See table 246, p. 388.
[b] For analysis by counties see table 261, page 401.
[c] See Errata to Appendix.

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UNIVERSITY OF MICHIGAN.[1]

Receipts:			
From State treasury		[a]$181,357 03	
other sources		188,184 19	
			$369,541 22
Balance on hand July 1, 1892			13,949 04
Total resources			$383,490 26
Disbursements:			
For current expenses	$302,386 24		
building and special	94,388 58		
			396,774 82
Balance overdrawn June 30, 1893			$13,284 56

STATE NORMAL SCHOOL.[2]

Receipts:		
From State treasury	$68,855 60	
other sources	7,366 49	
		$76,222 09
Balance on hand July 1, 1892		5,603 40
Total resources		$81,825 49
Disbursements:		
For current expenses	$62,681 87	
building and special—library	9,069 77	
		71,751 64
Balance on hand June 30, 1893		$10,073 85

AGRICULTURAL COLLEGE.[3]

Receipts:			
From State treasury	$82,090 34		
United States treas'y	21,750 00		
		$103,840 34	
other sources		27,923 79	
			$131,764 13
Balance on hand July 1, 1892			330 39
Total resources			$132,094 52
Disbursements:			
For current expenses		$74,842 27	
building and special		39,145 18	
			113,987 45
Balance on hand June 30, 1893			$18,107 07

[1] See table No. 249, page 394.
[2] See table No. 250, page 395.
[3] See table No. 251, page 396.
[a] See Errata to Appendix.

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MICHIGAN MINING SCHOOL.[1]

Receipts:		
From State treasury	$40,350 00	
other sources	4,313 66	
		$44,663 66
Balance on hand July 1, 1892		1,135 84
Total resources		$45,799 50
Disbursements:		
For current expenses	$36,201 45	
building	5,207 70	
		41,409 15
Balance on hand June 30, 1893		$4,390 35

MICHIGAN SOLDIERS' HOME.[2]

Receipts:		
From State treasury	$82,500 00	
other sources	738 17	
		$83,238 17
Balance on hand July 1, 1892		15,621 73
Total resources		$98,859 90
Disbursements:		
For current expenses	$78,363 98	
special purposes	3,893 65	
		82,257 63
Balance on hand June 30, 1893		$16,602 27

STATE PUBLIC SCHOOL.[3]

Receipts:		
From State treasury	$35,400 00	
other sources	3,424 62	
		$38,824 62
Balance on hand July 1, 1892		5,707 06
Total resources		$44,531 68
Disbursements:		
For current expenses	[a] $36,821 92	
building and special	2,932 82	
		39,754 74
Balance on hand June 30, 1893		$4,776 94

[1] See table No. 252, page 397.
[2] See table No. 246, page 389.
[3] See table No. 246, page 389.
[a] $2,442.20 of which was returned to State treasury.

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SCHOOL FOR THE DEAF.[1]

Receipts:		
From State treasury	$60,643 35	
other sources	8,765 93	
		$69,409 28
Balance on hand July 1, 1892		3,949 58
Total resources		$73,358 86
Disbursements:		
For current expenses	[a] $64,496 97	
building and special	6,308 27	
		70,805 24
Balance on hand June 30, 1893		$2,553 62

SCHOOL FOR THE BLIND.[1]

Receipts:		
From State treasury	$22,000 00	
other sources	3,942 97	
		$25,943 06
Balance on hand July 1, 1892		3,411 30
Total resources		$29,354 36
Disbursements:		
For current expenses		[b] 26,281 76
Balance on hand June 30, 1893		$3,072 60

MICHIGAN ASYLUM FOR THE INSANE.[1]

Receipts:		
From State treasury	$81,984 20	
other sources	140,120 76	
		$222,104 96
Balance on hand July 1, 1892		36,743 60
Total resources		$258,848 56
Disbursements:		
For current expenses	$205,836 03	
building and special	14,459 85	
		220,295 88
Balance on hand June 30, 1893		$38,552 68

[1] See table No. 246, page 288.
[a] $11,611.83 of which was returned to State treasury.
[b] $5,749.06 of which was returned to State treasury.

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EASTERN ASYLUM FOR INSANE.[1]

Receipts:		
From State treasury	$122,486 93	
other sources	117,621 41	
		$240,108 34
Balance overdrawn July 1, 1892		1,508 31
Total resources		$238,600 03
Disbursements:		
For current expenses	$188,660 14	
building and special	38,589 74	
		227,249 88
Balance on hand June 30, 1893		$11,350 15

NORTHERN ASYLUM FOR INSANE.[1]

Receipts:		
From State treasury	$144,811 21	
other sources	44,096 27	
		$188,907 48
Balance on hand July 1, 1892		30,129 43
Total resources		$219,036 91
Disbursements:		
For current expenses	$157,782 75	
building and special	23,508 24	
		181,290 99
Balance on hand June 30, 1893		$37,745 92

ASYLUM FOR DANGEROUS AND CRIMINAL INSANE.[1]

Receipts:		
From State treasury	$35,976 70	
other sources	1,624 46	
		$37,601 16
Balance on hand July 1, 1892		13,606 68
Total resources		$51,207 84
Disbursements:		
For current expenses	$32,742 55	
building and special	9,160 34	
		41,902 89
Balance on hand June 30, 1893		$9,304 95

[1] See table No. 246, page 388.

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INDUSTRIAL SCHOOL FOR BOYS.[1]

Receipts:		
From State treasury	$57,125 00	
other sources	10,048 77	
		$67,173 77
Balance on hand July 1, 1892		7,622 22
Total resources		$74,795 99
Disbursements:		
For current expenses	[a] $65,225 79	
building and special	2,854 83	
		68,080 62
Balance on hand June 30, 1893		$6,715 37

INDUSTRIAL HOME FOR GIRLS.[1]

Receipts:		
From State treasury	$38,000 00	
other sources	2,868 64	
		$40,868 64
Balance on hand July 1, 1892		3,748 82
Total resources		$44,617 46
Disbursements:		
For current expenses	$37,519 41	
building and special	3,211 44	
		40,730 85
Balance on hand June 30, 1893		$3,886 61

STATE HOUSE OF CORRECTION.[1]

Receipts:		
From State treasury	$61,000 00	
other sources	70,756 57	
		$131,756 57
Balance on hand July 1, 1892		2,328 93
Total resources		$134,085 50
Disbursements:		
For current expenses	$124,629 53	
building and special	3,120 20	
		127,749 73
Balance on hand June 30, 1893		$6,335 77

[1] See table No. 246, page 389.
[a] $360.61 of which was returned to State treasury—See Errata to Appendix.

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STATE PRISON.[1]

Receipts:		
From State treasury	$30,052 00	
other sources	123,444 53	
		$153,496 53
Balance on hand July 1, 1892		29,022 28
Total resources		$182,518 81
Disbursements:		
For current expenses	[a] $134,631 06	
building and special	30,665 09	
		165,296 15
Balance on hand June 30, 1893		$17,222 66

STATE HOUSE OF CORRECTION AND BRANCH PRISON, U. P.[1]

Receipts:		
From State treasury	$38,500 00	
other sources	29,074 36	
		$67,574 36
Balance on hand July 1, 1892		497 94
Total resources		$68,072 30
Disbursements:		
For current expenses	$58,259 67	
building and special	600 55	
		58,860 22
Balance on hand June 30, 1893		$9,212 08

QUARTERMASTER GENERAL'S DEPARTMENT.[2]

Receipts:		
From State treasury	$75,277 01	
other sources	1,224 57	
		$76,501 58
Balance on hand July 1, 1892		7,673 58
Total resources		$84,175 16
Disbursements:		
For sundry purposes	$27,902 98	
expenses of encampment	49,108 52	
		77,011 50
Balance on hand June 30, 1893		$7,163 66

[1] See table No. 246, page 389.
[2] See table No. 255, page 395.
[a] $15,000 of which was returned to State treasury.

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STATE MILITARY BOARD (SOLDIERS' AID).[1]

Receipts:		
From State treasury		$4,000 00
Balance on hand July 1, 1892		241 15
Total resources		$4,241 15
Disbursements:		
For sundry purposes		[a]3,999 75
Balance on hand June 30, 1893		$241 40

STATE PIONEER AND HISTORICAL SOCIETY.[2]

Receipts:		
From sales by State Library, etc.		$30 75
Balance on hand July 1, 1892		260 82
Total resources		$291 57
Disbursements:		
For sundry purposes		48 00
Balance on hand June 30, 1893		$243 57

GEOLOGICAL SURVEY.[3]

Receipts:		
From State treasury		$5,818 74
Balance on hand July 1, 1892		[b]300 00
Total resources		$6,118 74
Disbursements:		
For sundry purposes		$6,118 74

FISH COMMISSION.[4]

Receipts:		
From State treasury	$27,483 00	
other sources	2,475 84	
		$29,958 84
Balance on hand July 1, 1892		1,265 28
Total resources		$31,224 12
Disbursements:		
For current expenses	$28,232 12	
special expenses	206 05	
		28,438 17
Balance on hand June 30, 1893		$2,785 95

[1] See table No. 256, page 399.
[2] See table No. 257, page 399.
[3] See table No. 258, page 399.
[4] See table No. 246, page 389.
[a] $787.55 of which was returned to State treasurer—See table No. 6, page 10, and Errata to Appendix.
[b] Last report showed this account to have no balance at this date, which was erroneous. The account appears on the books as here shown.

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SOLDIERS AND SAILORS' MONUMENT ASSOCIATION.[1]

Receipts:	
Balance on hand July 1, 1892	$86 36
Balance on hand June 30, 1893	[a] 86 36

BOARD OF WORLD'S FAIR MANAGERS.[2]

Receipts:		
From State treasury	$82,000 00	
other sources	1 60	
		$82,001 60
Balance on hand July 1, 1892		3,543 59
Total resources		$85,545 19
Disbursements:		
Current expenses		75,421 39
Balance on hand June 30, 1893		$10,123 80

SALARIES OF STATE OFFICERS AND EMPLOYES

(exclusive of officers paid from appropriation accounts and extra clerks) amounted for the year to $67,008.94, details of which will be found in table No. 26, on pages 21–24.

EXPENSES OF THE BANKING DEPARTMENT

for the year amounted to $9,859.07, as shown by table No. 27*a*, page 25.

THE EXPENSES OF THE JUDICIAL DEPARTMENT

for the year were $131,797.36, as shown by table No. 27, pages 26 and 27.

EXPENSES OF THE LEGISLATURE OF 1892,

(special session) as shown by tables 56–60 and 65, were $6,233.70.

EXPENSES OF THE LEGISLATURE OF 1893.

The expenses of the Legislature of 1893, paid during the fiscal year (see table No. 56, page 86, and tables 61–65, pages 90–96), amounted to $113,692.96.

APPROPRIATIONS FOR STATE INSTITUTIONS

paid during the year amounted to $1,009,898.05. Table No. 38, pages 40 to 43, gives the amounts by sections and acts, and by institutions, which were appropriated for the year or drawn during the year; the balances

[1] See table No. 260, page 400.
[2] See table No. 259, page 400.
[a] No transactions.

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undrawn at commencement and close of year, and the amount of, belonging to the respective year's appropriations; also the amounts charged out during the year.

MEMBERS OF THE BOARDS OF STATE INSTITUTIONS

were paid during the year the sum of $13,198.20, and the amount for each institution is shown in table 39*a*, page 45.

COSTS OF SUITS

paid during the year are shown by table No. 39, page 44, and amounted to $536.70.

SHERIFFS' CHARGES

for conveying convicts to penal institutions amounted during the year to $11,269.31.

This represents the amount paid by the State from the general fund for the transportation of convicts from the county in which they are convicted to the institutions to which they are sentenced. The amount for each county will be found in table No. 55, page 84.

CORONERS' FEES.

During the year the State paid to coroners $5,891.03. Table No. 55, page 84, gives the name of the coroner who held the inquest, the name of the county or public institution in which it was held, and the name of the party on whom it was held; also, the amount paid in each county, to each coroner, for each inquest, and the date of allowance. I find that in many cases these charges have not been uniform, in some cases being materially different from those fixed by the statutes. A new blank for vouchers has been prepared and its use will insure regularity hereafter.

EXTRA CLERKS.

There was paid for extra clerks in the several departments during the year $103,322.81, as summarized in table No. 28, page 29, and detailed in tables 29 to 37, pages 30 to 39. Of this amount $40,673.05, paid for extra clerks in this office, is chargeable to expense of collecting delinquent taxes, leaving $62,649.76 as the amount paid from the revenue of the State. I have often observed that many suppose the term "Extra Clerks" to mean that in the particular year or department under consideration there were employed a number of clerks in excess of the regular clerical force. The term does not have that application, but refers to all the clerks in the several departments except those whose positions are designated and their individual salaries fixed by statute.

AWARDS OF THE BOARD OF STATE AUDITORS.

The allowances of the Board of State Auditors which were charged to this account during the year amounted to $172,284.56. The total of each

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class of expenditures, the amount of each class for each department, and total for each department are stated in table No. 41, page 49.

ADVERTISING DELINQUENT TAX LANDS.

The amount paid for expense of advertising the order and petition and the 109,028 descriptions advertised for sale for delinquent taxes of 1891, sold December 4, 1893, was $43,221.80, as detailed in table No. 42, pages 50 and 51. So much of this amount as is not paid before sale or charged to counties because of erroneous returns or other causes, is charged against the descriptions sold, and is eventually recovered when the tax lien is canceled by redemption or sale to individuals.

DISBURSEMENTS NOT FURTHER CLASSIFIED

in this summary will be found in table No. 70, on pages 100 and 101.

THE NET RECEIPTS FROM DIRECT TAXES

during the year were $1,135,395.00, determined as follows (see table No. 70, pages 99–101).:

Total receipts on account of taxes levied				$1,285,242 38
Total payments to counties:				
Old law		$182 13		
New law		54,668 98		
			$54,851 11	
Tax refunded		$1,039 13		
Expense of collection etc.	$82,870 44			
Refunded redemption deposits	11,086 70			
		93,957 14		
			94,996 27	
Total deductions from the collections of the year				149,847 38
Giving for amount realized from direct taxation as above				$1,135,395 00

SPECIFIC TAX FUND.

The amount received during the year for specific taxes was $1,088,428.14, the disposition of which is shown in table No. 13, page 18.

The sources, the amount of uncollected tax July 1, 1892, the amount charged during the fiscal year, the total amount due and the balance unpaid at the close of the year are summarized in table No. 49, page 68.

RIVER IMPROVEMENT COMPANIES

paid $1,987.63, the amount unpaid being $6,065.28, as shown by table No. 43, page 52.

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RAILROAD COMPANIES

paid $349,696.82, and $671,494.95 is the unpaid balance, as shown by table No. 44, pages 53–57.

INSURANCE COMPANIES

paid $206,568.38, details of which will be found in table No. 45, pages 58 and 59.

PLANK ROAD COMPANIES

paid $904.53, and there remains unpaid $625.31, as appears by table No. 46, page 60. The summary of reports of these companies will be found in table No. 51*a*, pages 78 and 79.

EXPRESS COMPANIES

paid $2,636.44, as shown by table No. 46, page 60.

TELEGRAPH AND TELEPHONE COMPANIES

paid $26,560.93, and $204.10 is the unpaid balance. See table No. 46, page 61.

FREIGHT, SLEEPING, AND PALACE CAR COMPANIES

paid $73.41 of the $4,772.43 charged against them, as shown by table No. 48, page 67, leaving $4,699.02 unpaid.

FRANCHISE FEES

received from corporations during the year amounted to $17,087.50, as shown by table No. 50*a*, pages 69–77.

MINING COMPANIES

are charged with $29,424.57, the balance of unpaid specific taxes unpaid at the close of the last fiscal year, no part of which has been paid. Further reference will be made to this subject in the text of this report.

INTEREST RECEIPTS

on funds deposited and on overdue specific taxes (table No. 49, page 68) were $25,578.94.

PRIMARY SCHOOL INTEREST FUND.

There was $1,075,458.34 paid during the year for the support of primary schools, details of the apportionment being found in table No. 53, on pages 80 and 81.

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TAXATION UPON MANUFACTURE AND SALE OF LIQUORS.

Table No. 159, pages 212 and 213, is compiled from the eighteenth annual reports of the county treasurers, under act 313, 1887.

The amount of tax paid by 80 manufacturers of malt, etc., liquors was	$5,189 17
amount of tax paid by 7 wholesale dealers in malt, etc., liquors was	2,100 00
amount of tax paid by 1,862 retail dealers in malt, etc., liquors was	535,279 98
amount of tax paid by 23 wholesale dealers in spirituous liquors was	13,533 33
amount of tax paid by 2,762 retail dealers in spirituous liquors was	1,349,791 72
Total	$1,905,894 20

Four counties (Branch, Eaton, Hillsdale and Van Buren) reported "local option," and three counties (Crawford, Gogebic and Manitou) made no report.

STATISTICAL AND ANALYTICAL TABLES.

The numerous tables showing the transactions of the State treasury, the details of expenses of State institutions, the transactions and balances in the several trust funds, and the accounts and balances between the State and the several counties, and numerous other subjects of interest, can be readily referred to, and those who seek the information therein contained will find it more satisfactory to examine the tables themselves in the appendix hereto than such brief summaries as would be practicable in this part of the report.

DELINQUENT TAX SALE OF MAY, 1893, FOR TAXES OF 1890.

At the sale last month of lands returned delinquent for taxes of 1890 the total amounts of

Taxes and charges advertised were			$899,050 24
Paid before sale	$243,425 07		
Withheld	60,787 60		
		$304,212 67	
Sold to individuals	$129,019 84		
Bid to State	465,817 73		
		594,837 57	
			$899,050 24

The amount for each county will be found in table No. 158 on page 210.

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TOWN, ETC., PLATS FILED.

Table 306, on pages 462–483, gives the town, village and city plats filed in this office since June 30, 1888, the number filed during the fiscal year being 288, and the total number since the laws relative thereto (Act 108 Laws of 1873 and amendments) became operative being 3,991.

APPORTIONMENT OF STATE TAXES.

Table No. 71, pages 102 and 103, gives the equalized valuation of the State for 1891–95, by counties and in the aggregate; also the apportionment of the State tax for 1892, by acts and by counties.

APPROPRIATIONS OF THE LEGISLATURE OF 1893, BY YEARS.

[Including appropriations for building and special purposes.]

	No. of Act.	1893.	1894.	Total.
Agricultural College	142	$16,863 00	$16,863 00	$33,725 00
Asylum for Dangerous and Criminal Insane	46	6,275 00		6,275 00
Board of Fish Commissioners	181	25,000 00	28,900 00	53,900 00
Compilation of Records, Adjutant General's office	6	4,000 00	4,000 00	8,000 00
Eastern Asylum for Insane	22	12,500 00	12,500 00	a25,000 00
" " " "	135	33,500 00		33,500 00
General purposes	125	953,000 00	903,000 00	1,856,000 00
Gettysburg Memorial Association	*160	b 500 00		500 00
Industrial Home for Girls	61	35,432 81	35,000 00	70,432 81
Industrial School for Boys	83	58,500 00	56,000 00	114,500 00
Locating position of Michigan Regiments at Chickamanga, Chattanooga and Mission Ridge	55	2,000 00		2,000 00
Michigan Asylum for Insane	122	45,000 00	45,000 00	90,000 00
Michigan Home for Feeble Minded and Epileptic	209	50,000 00	15,000 00	65,000 00
Michigan School for the Blind	90	26,000 00	21,000 00	47,000 00
Michigan School for the Deaf	*95	58,500 00	53,000 00	111,500 00
Michigan Mining School	41	55,000 00	55,000 00	110,000 00
Michigan Pioneer and Historical Society	*60	2,500 00	2,500 00	5,000 00
Michigan Soldiers' Home	13	82,500 00	82,500 00	165,000 00
" " " Family Annex	212	15,000 00	5,000 00	20,000 00
Northern Michigan Asylum for Insane	67	55,500 00		55,500 00
Publishing Proceedings of Superint's of the Poor	174	75 00	75 00	150 00
State Board of Agriculture—institutes	180	1,000 00	3,000 00	4,000 00
State Capitol—improving sanitary condition	*142	1,000 00		1,000 00
State House of Correction and Branch Prison, U. P.	158	7,500 00	7,500 00	15,000 00
State House of Correction and Reformatory	141	7,500 00		7,500 00
State Library	*29	4,000 00	4,000 00	8,000 00
State Normal School	35	50,110 00	51,110 00	101,220 00
" " "	*133	20,000 00		20,000 00
State Prison	131	10,185 00	5,000 00	15,185 00
State Public School	65	38,285 00	35,000 00	73,285 00
University of Michigan—½ mill tax	19	188,333 33	188,333 33	376,666 66
Upper Peninsula Asylum for Insane	210	37,500 00	37,500 00	a75,000 00
Worlds Columbian Exposition	50	25,000 00		25,000 00
" " " —public sch'l exhibit	*57	2,000 00		2,000 00

* Act contains no tax clause—total appropriations without tax clause, $172,000.00.
a All available in 1893.
b Includes $380.00, unexpended balance of Gettysburg fund, appropriated by Act 215, Public Acts of 1887.

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THE TAX DEPARTMENT.

Since the last report made by my predecessor, the Hon. George W. Stone, Auditor General, the legislature has passed Act No. 206, session laws of 1893, commonly referred to as the new tax law. The county system (so called) for the collection of delinquent taxes on lands was repealed thereby and the old State system readopted. In that act there are many provisions which, after trial, will prove beneficial to the interests of the State as well as of the taxpayers.

It is conceded that a tax law is for the purpose of collecting all taxes assessed, providing they are uniform and equitable. Section 135 (which was in part copied after the Minnesota law) is one of the supplemental provisions which, in my judgment, will prove to be one of the best features of the new law. Today the State is carrying more than a half million dollars of back taxes. Under the provisions of the above mentioned section of the new law lands cannot be conveyed and deeds therefor recorded, unless the taxes for the five years preceding the date of the deed are paid; so that, in many cases, the State manages to clear up all its interest in the land when parties find it necessary to comply with said section before they can record their deeds, as the State requires that all taxes and liens which it is carrying upon the land be purchased and paid whenever transfer of lands so encumbered is made.

COUNTY TREASURERS' BONDS.

One of the first questions arising after my entering upon this office arose from the discovery that the tax law of 1891 contained no provision for a bond by county treasurers, securing payment to the State of moneys collected by them and belonging to the State. The Attorney General, in answer to an inquiry, confirmed the view taken by this department in the following:

STATE OF MICHIGAN,
ATTORNEY GENERAL'S OFFICE,
Lansing, January 17, 1893.

HON. H. R. PRATT, *Deputy Auditor General, Lansing, Mich.:*

DEAR SIR—Your favor of January 16, asking "whether it is incumbent upon the Auditor General's department to call upon the county treasurers to file with the Auditor General bonds as heretofore, conditioned that 'such treasurer, his deputy and all persons employed in his office, shall render a just and true account of all moneys received by him or them, belonging to the State, and that he or they shall faithfully and promptly pay to the State Treasurer all such sums of money received as aforesaid according to law.'" And further: "If such bond is voluntarily filed by the county treasurer, shall it be received and filed by the Auditor's department?" is received and considered.

The law of 1891, which repeals the tax law of 1889, does not contain any provision requiring bonds to be filed. This, no doubt, was an oversight, as the law should contain a provision requiring such a bond.

I have drafted an amendment to the tax law of 1891, and I have no doubt but it, or a similar provision, will be adopted by the Legislature, requiring the county treasurer to give a bond to the Auditor General, to be approved in the same manner and with the same conditions as are provided in section 78 of the tax law of 1889. As the law now stands there is no statute requiring or authorizing the Auditor General to demand such

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a bond. If, however, the county treasurer voluntarily gave a bond, with proper sureties, I think it would be the duty of your department to file the same, and I have no doubt the State could recover thereon should the county treasurer violate the provisions of such bond, notwithstanding the fact that there is no provision requiring the same.

Supervisors St. Joseph *vs.* Coffenbury, 1 Mich., 355.

If would be safe in answering questions of county treasurers, relative to furnishing bonds, to say that an amendment had been drafted and submitted to the Legislature, amending the law by inserting a provision requiring this bond, and that if a bond with the same conditions given in the law of 1889 should be forwarded, it would be received by your department.

Respectfully,
A. A. ELLIS,
Attorney General.

COUNTY TREASURERS' DEEDS.

The following is self-explanatory:

STATE OF MICHIGAN,
ATTORNEY GENERAL'S OFFICE,
Lansing, January 20, 1893.

HON. STANLEY W. TURNER, *Auditor General of the State of Michigan, Lansing, Mich.:*

DEAR SIR—Your favor of Jan. 18, stating that "In October, 1871, Bush & Armes bid off the southeast quarter of the southeast quarter of section 14, town 13 north, range 5 west, for taxes of 1870, deed not issued, At the same time the parcel was held by the State as State tax land for taxes of 1869. Again, at the sale in October, 1874, the same parties bid off the parcel for taxes of 1873, deeded in March, 1881. The land being at that time held by the State as State tax land for taxes of 1869 and 1872.

"At the time that Bush & Armes bid off the land for the taxes of 1870 and 1873, section 1085 of Howell's Statutes was then in force. Especial attention is called to the proviso in the closing words of this section. The State continued to hold the parcel as State tax land for taxes of 1869 and 1872, and subsequently the State's interest was increased by bids for taxes of 1874, 1875, 1876, 1877, 1878 and 1879. The title for this group of years was purchased April 15, 1884, by Alexander Brodie, and at the same time deeded to him for the taxes last aforesaid. The owner of the title in fee now applies to have the sales to Bush & Armes for taxes of 1870 and 1873 and to Brodie for taxes of 1869, 1872, 1874, 1875, 1876, 1877, 1878 and 1879 canceled and set aside, for the reason that they were all made in contravention of the proviso in section 1085 of Howell's Statutes," and asking my opinion as to "whether your department should cancel and set aside said sales or not," is received and considered.

The tax law of 1869 to which you refer, section 84 of the act (section 1085 of Howell's Statutes), contains a provision "that every description of land embraced in said notice, which has been bid off to the State at a previous sale, and which remains unredeemed, or otherwise disposed of, shall be bid off to the State by said county treasurer; and any sale made in contravention of this proviso, shall be absolutely void and of no effect."

There can be no doubt, under this provision, but what the sales made to Bush & Armes were void, and had no conveyance been issued your department would have been authorized to set aside the sales and treat them as void. The department, however, after receiving the money on the last sale deeded the lands, and subsequently in 1884 sold and deeded the lands to Alexander Brodie for all the taxes then remaining unpaid.

The office of the Auditor General is a ministerial office, and, unless authorized by statute would have no judicial powers. The authority of your department to set aside sales made in contravention of section 1085 it seems to me must be controlled, and to a large extent limited, by section 1101 of Howell's Statutes, which is section 100 of the same tax law. That section expressly limits the power of the Auditor General to cases where no conveyance has been issued.

So much of said section as applies to the case at hand reads as follows: "Whenever any lands returned to the office of the Auditor General on account of non-payment of taxes thereon, if the Auditor General shall discover before the *conveyance* of said lands is *executed* and *delivered*, * * * that such sale was in contravention of section 84 of this act (section 1085 Howell's Statutes), * * * he shall withhold a conveyance of such lands, and shall, on demand, cause the money paid therefor to be refunded to the purchaser, with interest thereon at seven per cent."

It will be observed that this section expressly points out the way the Auditor General shall proceed if he discovers land has been sold contrary to the provision of section

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1084, and while this section provides for the course that the Auditor General, under such circumstances, must pursue, it must also be construed to be a limitation upon his powers.

A further reason why your department would not be authorized to set aside these sales is found in section 1092 of Howell's Statutes, which is section 91 of the same tax law. That section provides that the Auditor General shall issue a deed to the purchaser, unless the sale of lands shall have been redeemed or annulled, which deed shall be *prima facie* evidence of the regularity of all the proceedings, from the valuation of the land by the assessor to the date of the deed inclusive, and of title in fee in the purchaser.

So far as your office may know, these lands may have changed hands a number of times since the State deeds were given. The granting of these deeds gave a *prima facie* title to the purchaser. He has, therefore, a vested right in the lands, and his title cannot be set aside without a hearing in the courts on some proper proceeding.

In my opinion, your department has no authority, under the circumstances of this case, to set aside and cancel the sales described in your letter.

Respectfully,
A. A. ELLIS,
Attorney General.

DEEDS ILLEGALLY ISSUED.

The tax law of 1891 was notable as a return to the county system of collecting delinquent taxes on lands, so called in contradistinction from the system in operation for most of the later years of the history of the State, under which a return of such taxes is made to the Auditor General, collection thereafter being under the direction of that officer. One of the many complications resulting from the widely varied administration of that law is illustrated by the following:

STATE OF MICHIGAN,
ATTORNEY GENERAL'S OFFICE,
Lansing, March 29, 1893.

HON. H. R. PRATT, *Deputy Auditor General, Lansing, Mich.:*

DEAR SIR—Your favor of March 25, stating that "the northwest quarter of the southwest quarter of section 27, in town 26 north, range 4 east, Oscoda county, was held by the State as State tax lands for taxes of 1883, 1884, 1885, 1886, 1887 and 1888, and that the county treasurer has recently reported to your department that in January, 1893, he sold the parcel for taxes of 1888 and gave a deed therefor, leaving the State's title unsold and still remaining in the State for the taxes of previous years; that such sale was made under sections 81 and 81*a* of the tax law of 1891," and asking:

"*First*, Does the selling of the land and the giving of the deed for the taxes of 1888 cut off the State's title to the land for the taxes of previous years, and thereby preclude the possibility of collecting the amount due for said previous years for the benefit of the State, county and townships.

"*Second*, Does the law contemplate that where the State has a title for several years, the title for any one or more of the years can be sold, leaving the State's title to the other and previous years unsold on the hands of the State; and,

"*Third*, If the sale is irregular and not in accordance with the intent and meaning of of the law, can the Auditor General's department cancel it and cause the county treasurer to return the amount paid for the taxes of 1888 to the purchaser," is received and considered.

Section 80 of the tax law of 1891 provides: "Any person may purchase any State tax lands of such county treasurer by paying therefor the amount for which the same was bid off to the State, with interest on the same at the rate of one per cent per month from date of sale." That section has been amended by the present legislature, but the amendment was not made until after the sale to which your letter refers. Section 81*a* provides, "Upon the payment to the county treasurer as aforesaid, he shall execute to the purchaser a deed conveying all the right, title and interest of the State or county to said tax lands, acquired by virtue of the original sale or sales to the said State or county."

Sections 80 and 81*a* must be considered and read together, because the fact that the law is divided into two sections, when both sections relate to identically the same matter, ought not to change the meaning or intent of the law.

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The purchaser, in order to be entitled to a deed, must pay "the amount for which the same was bid off to the State, with interest on the same at the rate of one per cent per month from the date of sale."

The word "amount" means "the sum total of two or more particular sums or quantities," and after the word "date" in section 80 there might have been the words "or dates." But this whole thing is made plain by the consideration of section 81*a* that "upon payment to the county treasurer as aforesaid," of the "amount," or, in other words, the sum total of the several bids, a deed is given "conveying all the right, title and interest of the State or county to said tax lands, acquired by virtue of the original *sale or sales*."

This language shows conclusively that while the party is to pay simply one amount, that "amount" includes the entire interest of the county and State, whether such interest is by virtue of a sale or sales, and it seems clear to me from an examination of these sections alone, that the county treasurer has no authority whatever to sell the State tax lands unless he received a sum equal to the amount of the sale or sales by which the lands have been bid in to the State.

The above conclusion concerning the meaning of sections 80 and 81*a* is fully sustained by other paragraphs in the same law. It is clear from an examination of the entire act that the State of Michigan in no case parts with any title to the land, unless it sells for all previously acquired titles or interests.

It is not the intention to give to any person who purchases at private sale any different interest or better title than though the lands were sold at auction sale, and had the lands been sold at auction under section 76*b*, no person could purchase at the delinquent sale unless he also took all of the interest of the State under the State tax land sale, and where the lands are sold at auction, section 76*b* expressly provides that "any person bidding on any of said lands shall be subject to the requirements, provisions and penalties of section 62."

The last part of section 62 provides that "If any parcel sold under the provisions of this section shall also be offered at the same sale as State tax lands, the purchaser must also at the same time become the purchaser from the State tax land list, and must pay all the remaining taxes assessed for the year for which he purchased with interest thereon; all sales made in contravention of this requirement shall be void."

All of the sections above quoted clearly show that the intention of the law is to require any person who purchases any land to also at the same time acquire all of the interests then held by the State. The reason for this is found in the fact that the sale and deeding of lands for any subsequent year would cut off the interest and right of the State for all previous years.

When tax lands are offered for sale a statement is prepared under section 73 of the act. Section 74 provides "such statement shall exhibit the aggregate amount of all sums due the State on each description of land, including all interest thereon, etc.," and, as above said, if the lands are sold at public auction the purchaser must pay the aggregate amount of all sums due the State.

I am of the opinion that if the county treasurer had any authority to sell these lands for the taxes of 1888, such sale would cut off the State's title to the lands for taxes of previous years; but I do not believe that this sale deprived the State of any title or interest in the lands, because I believe that the sale was made in direct violation of the law, and that the county treasurer had no authority whatever to sell the lands for the taxes of 1888; that the party who purchased the lands did not pay the "amount" for which they had been bid off to the State, but only the sum of one bid, to wit:, the bid of 1888.

In the case of Sibley *vs.* Smith *et al.*, 2 Mich., 487, the supreme court of this State held that the Auditor General could not assume the power to convey lands sold for taxes unless the statute expressly conferred upon him that power. In the case of Crane *vs.* Reader, 22 Mich., 323, it was held that the State Land Commissioner could only sell and dispose of land "in the manner directed by law." In the case of Attorney General *vs.* Smith, 31 Mich., 359, where a patent had been issued by the State Land Commissioner for land not offered at public auction, an information was filed to vacate the same, because issued contrary to the authority conferred upon him; the court said: "No title can be valid which is acquired from the government against law." All persons are presumed to know the law, and the party who purchased of the county treasurer is charged with a knowledge of the powers possessed by such officer, and gets no rights as an innocent purchaser.

Second, Your second question is answered by what I have already said in the above. It would be impossible under the law, as it now reads, to retain an interest for the State on a previous tax after the State had sold for a subsequent tax, and if such a sale was

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authorized under the law, the sale for the taxes of 1888 would deprive the State of any interest in the land by reason of previous sales.

Third, There is no power in the Auditor's department to pass upon the acts of the county treasurer. That power is vested by law in the circuit court, and the circuit court can set aside this sale and declare it null and void.

It would be the duty of the county treasurer to notify the party who had purchased the land for the taxes of 1888, that he had no authority whatever to sell the same, and request a surrender of the deed, or, in case the party had recorded his deed, take a quit-claim of the same to the State and return to the party the money received. Otherwise, it is the duty of the county treasurer to take proceedings to set aside this deed as issued in a mistake of law.

Respectfully,
A. A. ELLIS,
Attorney General.

TRESPASS ON STATE TAX LANDS.

The question of trespass upon lands bid to State for taxes has received such attention as was possible under existing conditions. Trespassers who had logs seized under warrants issued under the provisions of the tax law in some cases demanded tax deeds for the lands after payment of the liens thereon. The question was submitted to the Attorney General, and the following received in response:

STATE OF MICHIGAN,
ATTORNEY GENERAL'S OFFICE,
Lansing, April 25, 1893.

HON. STANLEY W. TURNER, *Auditor General, Lansing, Mich.:*

DEAR SIR—Your favor asking, "In case warrants are issued to seize timber cut on State tax lands, and the taxes are paid under the process and the timber released, should tax deed issue to the party who pays under said process, or does the land continue to be held as State tax lands and subject to be purchased," is received and considered.

The law covers both State tax lands and lands which have been bid in to the State where the time for redemption has not expired.

No provision whatever has been made in the law for deeding the land on payment of the taxes.

Any rule which would allow the lands to be transferred in that manner would encourage trespass upon State tax lands, rather than to retard such infringement on the rights of the people.

If a person wilfully commits a trespass upon State tax lands by cutting the timber thereon, he has no reason to complain that the State takes the timber which has been severed from the freehold (and thereby becomes personal property) and sells it to realize sums due the State.

No reason is found why such trespasser should acquire any equity by reason of the actions on the part of the county treasurer in that regard.

It is therefore my opinion that it was the intention of the Legislature that a trespasser, under such circumstances, should not be allowed to acquire any interest in the land, and that even though one pay under such process he would not acquire any right, title or interest in the lands, and that the lands would continue to be State tax lands and be subject to purchase.

Respectfully,
A. A. ELLIS,
Attorney General.

Section 113 of the tax law of 1893 provides that lists of such lands be furnished the State trespass agent, and that he "shall examine such lands and promptly report to the Auditor General all violations of the provisions" of the law relative to trespass thereon. When it is remembered that the several classes of State lands demanding the attention of the State trespass agent (who is under direction of the Commissioner of the State Land Office) are scattered over 70 counties and comprise an aggre-

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gate of nearly half a million of acres, it will be readily understood that that officer can give but grossly inadequate attention to delinquent and State tax lands, which comprise a vastly greater acreage and are found in every county.

It would appear to be in the direction of the prevention of great loss upon these lands if the provisions of the law relative thereto were amended so as to provide—(1), for the appointment of one or more suitable persons whose duty it shall be to examine and report upon delinquent and State tax lands; and, (2), to make it the duty of all county and township officers to report all trespass on such lands whenever it came under their notice.

STATE VS. COUNTY SYSTEM.

The enactment of the tax law of 1893 (Act 206, Public Acts of 1893) was especially notable as a return to the State system of collection of delinquent taxes upon real property. The difference between the State and county systems has been referred to before herein. The arguments pro and con were very ably discussed in the legislature and by the press during the session of 1893. The trial of the county system under the tax law of 1891 was no more satisfactory in its results than were previous trials of the same system, and the concensus of unbiased and intelligent opinion is strongly in favor of the State system. It has been claimed that the county system would bring the matter more closely to the attention of the taxpayers and investors in the several counties, and would consequently tend to secure more complete payment of taxes and a more active disposition of the State tax lands. Those advancing this argument seem to have studiously ignored the fact that the annual tax sales are held at the county treasurer's office and the delinquent lists advertised in the county under both systems.

It should not be forgotten that the titles to a large part of the delinquent lands, in most counties, are held by non-residents of those counties, who can transact their business to much greater advantage at one office than at many. Both these non-resident owners and those resident in the several counties found the multiform and widely varied operation of the law of 1891 very unsatisfactory.

The expense of the collection of delinquent taxes is popularly believed to be less under the county system, but this view is not supported by the facts and is really not engendered by sound reasoning. The preparation of the sales under experienced management at one central office is not only uniform and less subject to such mistakes in form as tend to vitiate sales, but is much more economically done than is possible at 84 offices.

But the failure of the county system to produce the results claimed for it is one of the strongest proofs of its undesirability. It occasioned no more prompt payment of taxes, and the list of State tax lands grew more rapidly during the life of the tax law of 1891 than during any equal period under the State system.

The unfavorable results of the county system should not be laid at the door of the county officers who were charged with the operation of the tax law of 1891, but rather to the system itself. The amount of business in all but less than a half dozen counties does not make necessary or expedient the employment of those who have special knowledge of delinquent tax records or of the operation of the tax laws. Neither does it familiarize

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the several incumbents with the more intricate questions that occasionally arise in each county, but, in the focusing of all at one office, are daily thrown upon the attention of those in this office who are constantly dealing with matters of the same nature.

The experience and observations of the six months just past has made evident the fact that one of the objections most strenuously urged to the State system is really one of the strongest arguments in its favor. I refer to the duplication of records, tax receipts, redemption certificates, etc. Section 123 of the tax law of 1893 provided that duplicate records, tax receipts and redemption certificates for the period covered by the life of the tax law of 1891 be sent to this office, to complete the chain of records. It has been found that in many counties compliance with this provision has been attended with many difficulties, because no proper record was found in the county offices. As a result, a large part of the time of several clerks has been occupied with the adjustment of errors and imperfections in records, which have been found to require much to bring them into compliance with the law. A large number of descriptions have been advertised and sold which had been paid but for which no record of payment is found except the receipts held by the tax payer. This is but one of many classes of discrepancies constantly coming to the surface, in a large number of cases the only adjustment possible being a resort to the courts, sale having been made under decree, and it being held that there is no authority for cancellation by the Auditor General of deeds executed by county treasurers under authority of the tax law of 1891.

It should be remember that the duplicates recorded in the Auditor General's office have been, in a number of instances, the only source from which adjustment of county treasurers' accounts could be made in case of default or gross inaccuracies.

EXTRA WORK OF PERFECTING THE RECORDS.

County treasurers have been notified of the provisions of the law (section 123), requiring the return to this office of abstracts of all returns of delinquent tax lands made to them under the law of 1891, and of all payments, redemptions, etc., made under that law, and already evidence is at hand that in most counties compliance therewith will be prompt and complete. Further requests and explanations may be necessary in some cases, but within the next few weeks there will be received a mass of abstracts and copies of records and papers, requiring a much larger clerical force than usual to record them. In fact, the routine work of the tax department of this office, between the present time and the close of 1894, will be supplemented by the work of two delayed years, making it necessary to do the work incident to the return of the taxes of those years before the sales of December 4, 1893, and Deccember 3, 1894, respectively.

TAXATION OF MORTGAGES.

The provisions of section 8 of the tax laws of 1893 certainly bring mortgages on real estate within the provisions of the law for taxation as personal property. It has been held by Attorney General Ellis that the tax law of 1891 superseded and in effect repealed act 262 of the session laws of 1887 (section 11701, etc. Howell 3). Whether, in view of the return to the method of taxation of mortgages in force at the time of the

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passage of the mortgage reporting law referred to, the legislature may deem it advisable to re-enact said law, is a question that is only suggested here.

EXPENSE OF ADVERTISING AND SALE.

I beg to suggest that section 61 be amended so as to make the amount fixed as expense of advertising and sale a lien upon the land on and after the day the petition for decree of sale is filed with the clerk of the court, and payable with the tax thereafter. There would appear to be no valid reason why, if a delinquent tax payer persists in refusal to pay the taxes until a decree against his land is asked for, and a large part of the expense of sale has been incurred, he should be permitted to pay the taxes thereafter without payment of said expense, which to the individual is an inconsiderable item and a very slight penalty, but in the aggregate entails a very considerable expense upon the State.

COPIES OF DECREES, ETC.

I also suggest that section 67 be so amended as to provide that copies of all decrees, court orders, filings, etc., be made by the clerk and affixed to both copies of the tax record.

PERIOD OF REDEMPTION.

The form of certificate of sale in section 71 contains an erroneous date, and is not in accord with the provisions of section 74. The amendment of the latter section so as to provide for redemption at any time before the first Monday in December next following sale, instead of "within one year from and after such sale" will save much confusion in the matter of the sales of State tax land, as well as of redemptions. To illustrate: The sale of December, 1893, occurs on December 4, but the first Monday in December, 1894, occurs on December 3. Delinquent tax lands sold at the former sale are still subject to redemption during the entire of December 3, and it will be necessary to give such explicit instructions for said sale, and issue certificates therefor differing from the usual certificate, that it is quite certain to occasion confusion in many instances.

VOID SALES.

If section 80 is amended by adding the words "Any sale made in contravention of the provisions of this section shall be void," it would more certainly secure the purposes of the law.

RIGHTS OF PURCHASERS UNDER SECTION 84.

In the sale of State tax lands as provided for in section 84, it appears to have been the intent of the legislature that the purchaser should be required to take all of the State's interest, and also that he should pay all taxes which are a lien upon the land at the time of such purchase. I am advised that the Attorney General will hold that in making such sales the purchaser should be given a deed for such years as have passed the period of redemption and tax receipts for taxes returned but unsold at the period of such purchase, but for the years held as State bids still subject to

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redemption there should be issued redemption certificates, this being in accord with his opinion that the Auditor General has no authority under the law to issue certificates for or to sell State bids. A redemption certificate certainly does not give title, either present or prospective, and therefore does not "convey all the right, title and interest of the State" for the years covered by such certificate, but, on the contrary, it works a cancellation of such interest and releases the lien for which the land was bid to the State for such years. If the issue of certificates of redemption instead of certificates of sale of State bids is held to be in accord with a proper construction of section 84, under a ruling that State bids may not be sold, it will be necessary for further legislation amending the section so as to provide for the issue of certificates of sale of State bids in case of purchases made of State tax lands upon which there are redeemable State bids, else many descriptions which might be sold will continue to be held as State tax lands.

MONEYS DUE THE STATE FROM TAX SALES.

A large amount of money due the State is received by county treasurers at the annual tax sales. The law makes no provision for the payment of this money to the State treasury except as moneys due the State upon the quarterly account rendered by the Auditor General. As a result, it is four months or more after its receipt by the county treasurers before the State receives it. Such part of the proceeds of the sale as belongs to the county is at once available for county purposes, and sums due townships are paid over on February 1. The amendment of section 87 so as to provide for the payment to the State on or before December 31 of the State's share of the proceeds of the tax sales would be an advantage to the State without disadvantage to the counties. At the same time it would relieve county treasurers and their bondsmen from the responsibility of caring for very considerable sums in 84 counties during several months.

TAXES PAID STATE TREASURER.

Section 106 provides "that taxes on lands returned as delinquent may be paid to the county treasurer at any time prior to the day of sale, or to the State Treasurer at any time before the petition for sale thereof shall be filed with the county clerk, *and not thereafter*." In many cases the petition is necessarily filed six months before sale, and in all cases it must be filed nearly two months before sale. It was certainly never intended that payment to the State Treasurer should be debarred further than to require payment to county treasurer if made immediately preceding the day of sale. The amendment of the section so as to authorize payment to the State Treasurer at any time before the first day of December in the year in which the lands are advertised to be sold would be very desirable.

LIST OF HOLDERS OF BANK STOCK.

Section 120 provides for certain penalties for the willful neglect or refusal of the cashier of any bank "to make and file in the office of the county clerk a list of the names of stockholders, the amount of stock held by each, and their respective residences, *as provided in this act*." Such a requirement was made of bank cashiers by the tax laws of 1882, 1885,

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1889 and 1891, the statement being filed "on the second Monday in April in each year." By some means, doubtless accidental, the requirement appears nowhere in the tax law of 1893. That it was the purpose of its framers and the intent of the legislature that such a provision should be a part of the law is made evident by the enactment of a penalty for disregard therefor. I have no doubt that the omission will be supplied at the next session.

CERTIFICATES OF ERROR.

The first part of the proviso in section 124 would appear to preclude the application to matters concluded during the life of the tax law of 1891 of the provisions of section 98 as to certificates of error. If this be a correct interpretation of the proviso, it will necessitate resort to the courts for the adjustment and righting of many errors which might be inexpensively corrected by the issue of a certificate of error as provided for by section 98.

ABANDONED STATE TAX LANDS.

The provisions of the law for the inspection and disposition of abandoned State tax lands (Sections 127–134, Act 206, 1893) will require careful construction. I venture the prediction that one of the first questions which will arise after endeavor is made to give full effect to the law will be: "What constitutes abandonment?" The act nowhere gives legislative construction to that term. It would seem desirable to amend section 127 by adding: "And failure to pay the taxes or to redeem or purchase any lands sold for taxes and bid to State for more than three successive years as aforesaid shall be, in all cases where such lands are not actually occupied, *prima facie* evidence that such lands are abandoned by the owner."

RECORDING TAX DEEDS, PATENTS, ETC.

The question has already arisen whether the certificate provided for in section 135 is a prerequisite to recording a tax deed. It would appear to be contrary to a proper State policy to require such certificate before its own deed can be recorded. To cover such deeds and some other exemptions which it appears to me should be made, the amendment of the section by adding to the proviso therein the following would be desirable: "Nor to any land patent executed by the President of the United States or the Governor of this State if said patent is recorded within one year after its issue, nor to any tax deed made by the Auditor General or by any other officer authorized by law to execute such deeds; nor to any deed executed by any railroad company conveying its right of way, but such deed shall be accompanied by a certificate of the Auditor General showing that all specific taxes due from such railroad company have been paid to and including the year in which such deed was executed.

A VOID SPECIFIC TAX LAW.

Act No. 133 of the Public Acts of 1891 was intended to bring the special charter railroads under the operation of the general railroad law

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as to taxation. The reasons why no attempt has been made to enforce its provisions is apparent upon reading the following:

STATE OF MICHIGAN,
ATTORNEY GENERAL'S OFFICE,
Lansing, February 1, 1893.

HON. STANLEY W. TURNER, *Auditor General, Lansing, Mich.:*

DEAR SIR—Your favor of January 30, stating that heretofore the Michigan Central Railroad, chartered under act number 42 of the laws of 1846, has paid to the State, under section 33 of said act, an annual tax, according to the terms and provisions of said section; that this tax has been regularly paid heretofore as provided in said section, and the company has today made a tender of the amount due under said section 33 of the charter, and asking my opinion whether, in view of the provisions of act number 133 of the laws of 1891, which was intended to bring companies chartered under special acts under the provisions of the general railroad law as to taxation, the tender above referred to should be accepted or refused, is received and considered.

Section 1 of act number 133 of the public acts of 1891 provides: "That every railway or railroad company organized or existing under any special act or acts of incorporation, or special or *general acts* of consolidation, or which has heretofore been taxed under any special act or acts of the Legislature of this State, shall, from and after the thirty-first day of December, eighteen hundred and ninety-one, for all purposes of taxation, be subject in all respects to the provisions of *chapter seventy-five of the compiled laws of 1871*, and the acts amendatory thereof, the same as if every such company had organized under the provisions of said chapter."

The clause in the above quotation—"or general act of consolidation"—is not within the title of the act, as the title limits the act to the taxation of "railway or railroad companies organized and existing under any *special act or acts of incorporation or consolidation*, or which have heretofore been taxed under any special act or acts."

The taxation provided for in said section one is in accordance with the "provisions of chapter *seventy-five of the compiled laws of eighteen hundred and seventy-one*, and the acts amendatory thereof."

In making the compilation of 1871, the act of 1855, entitled "An act to provide for the incorporation of railroads," and the act of 1871, entitled "An act to revise the laws for the incorporation of railroads" were both retained and made a part of chapter seventy-five.

Section 45 of the act of 1855 (compiled laws of 1871, section 2341) provides for the payment by railroads of "an annual tax of one per cent on the capital stock of said company paid in, and also upon all sums of money, whether arising from the net proceeds of said road, from municipal aid, from sale of lands or other sources" etc., which shall be in lieu of all other taxes.

Section 37 of the act of 1871, which is also a part of chapter seventy-five of the compiled laws of 1871, provides that "every company formed under the provisions of this act" shall pay an annual tax on the gross receipts of said company computed in the following manner, viz.: Upon the gross receipts to the amount of three thousand dollars (or less) per mile of road regularly operated, one and one-half per cent; upon the gross receipts in excess of three thousand dollars and less than six thousand dollars per mile, two per cent; and upon the gross income equal to or in excess of six thousand dollars per mile, three per cent, which tax shall be in lieu of all other taxes upon the property of said company."

Hence, it will be seen that chapter seventy-five of the compiled laws of 1871 contains provisions for two separate and distinct methods of taxation, one on the basis of a *per cent on the capital stock and net income*, and the other a *graduated tax on the gross earnings* of the road. Which of these methods did the legislature intend to adopt?

But this is not the only difficulty found in this connection. In the year 1873 the legislature passed a general railroad law (act number 198 of the session laws of 1873). The title is: "An act to revise the laws providing for the incorporation of railroad companies, and regulate the running and management, and to fix the duties and liabilities of all railroad and other corporations owning or operating any railroad in this State."

Section 13 of article 5 of said act number 198 of the session laws of 1873 expressly refers to both the act of 1855 and the act of 1871, and repeals them both, together with all acts or parts of acts inconsistent with the law of 1873.

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Section 3 of article 3 of the act of 1873, contained express provisions for the taxation of railroads, and the provisions of that section originally adopted were inconsistent with the tax clause in both the law of 1855 and the law of 1871. In other words, the legislature of 1891, when providing for the taxation of railroad companies organized or existing under any special act or acts, provided that they should be taxed in accordance with the provisions of one or the other of two laws which had been expressly repealed in 1873.

An examination of the law of 1891 will also further show that by act No. 174 of the public acts of 1891, section 3 of article 3 of the general railroad law of 1873 concerning taxation was further amended so that the law now provides a tax "upon all gross income not exceeding two thousand dollars per mile of road actually operated within this State, two per cent of such gross income; upon such gross income in excess of two thousand dollars and not exceeding four thousand dollars per mile, two and one-half per cent thereof; and upon all such income in excess of four thousand dollars and not exceeding six thousand dollars per mile, three per cent thereof; and upon all such income in excess of six thousand dollars and not exceeding eight thousand dollars per mile, three and one-half per cent thereof; upon all such gross income in excess of eight thousand dollars per mile of road so operated, four per cent thereof."

Act No. 174 of the Public Acts of 1891 took effect upon the same day as act No. 133 of the Public Acts of 1891. Hence, if act No. 133 is valid, it presents this further difficulty: Railroads which were organized under special charters shall pay taxes upon an entirely different basis under the general law from the tax assessed upon the other railroads of this State, organized under the general law.

The above state of facts naturally suggest the following questions:

1. Does the reference in act No. 133 to chapter seventy-five of the Compiled Laws of 1871 revive the said chapter so as to make it effectual to carry into effect act No. 133?

2. If it should be held that a reference to chapter seventy-five of the Compiled Laws of 1871 would revive the same and make it effective for the purpose of taxation of railroads organized under a specific charter, then which method of taxation mentioned in chapter seventy-five did the legislature intend to adopt?

3. Has the State of Michigan any legal right to pass a law taxing its railroads doing business in the same districts and under the same circumstances, on an entirely different basis?

Act No. 133 of the Public Acts of 1891 makes no mention whatever in its title of reviving chapter seventy-five of the Compiled Laws of 1871. Its title relates to an entirely different matter. The law could not embrace two objects under the constitution of this State. Article 4, section 20, provides: "No law shall embrace more than one object, which shall be expressed in its title."

It does not seem to me that the title "An act to provide for the taxation of railways or railroad companies," etc., would give any notice of an intention to reinstate and revive a law that had previously been expressly repealed.

Early in the history of the State we legislated against any law that had been repealed being reinstated except in some definite manner. To that end was enacted what is now section three of Howell's Statutes.

While the statute just referred to does not expressly reach this case, it is a strong indication of the policy adopted by the people of the State, and it is my opinion that the legislature of the State of Michigan cannot, under our constitution, revive a law which has been repealed, under a title which in no wise refers to the law so revived.

Second, The two methods of taxation provided by chapter seventy-five of the Compiled Laws of 1871 are inconsistent with each other, and even if it was held that act No. 133 of the laws of 1891 revived that chapter, still it would be impossible to tell which of these two methods the legislature intended to adopt; hence, in such case the law would be void for uncertainty.

Third, I am of the opinion that the legislature of this State could not legally pass a law which, under the same circumstances, places a different rate of taxation upon the same class of railroad property owned in and operated through the same parts of the State.

I, therefore, give it as my opinion that act No. 133 of the Public Acts of 1891, so far as the taxation of the Michigan Central railroad, and other railroad companies organized and operating under special charters are concerned, is void, and that all such railroad companies are taxable under the acts of their incorporation; and that the tender made to you by the Michigan Central railroad company for the taxes mentioned in your letter should be accepted.

Respectfully,
A. A. ELLIS,
Attorney General.

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PAST DUE SPECIFIC TAXES.

The amount of specific taxes unpaid is $712,513.23. A large part of this amount ($671,494.25) is the current charge against railroad companies and will be promptly paid, as will some part of the remaining $41,018.28. But most of the $29,424.57 charged to 77 mining companies, being charged upon the output of companies now inoperative, is difficult of collection. I have already made some effort in this direction and deem it my duty to endeavor to secure the payment of these taxes. Correspondence has failed of response in the past and a visit to the offices of the several companies will be necessary. Even then success is problemetical. I suggest the advisability of such legislation as will authorize the Auditor General, in conjunction with the Governor, to compromise, adjust or balance these charges in cases where collection is impossible or attended with an expense greater than the taxes. The same suggestion might be made in the case of part of the specific taxes charged against 22 river improvement companies ($6,065.28), an equal number of car companies ($4,699.02), and a few of the charges against plank road companies, the reasons for their non-payment differing from the mining companies but being equal barriers against the enforcement of collection.

As the preparation and publication of a report which is so largely statistical necessarily involves much time and cannot be concluded for several months after the close of the fiscal year covered thereby, I think it not inappropriate that opinions of the Attorney General upon question arising between the close of the year and the issue of the report be published as supplementary thereto, and such opinions, with brief notes upon the several subjects thereof, will be found in this volume. Such of them as relate to subjects of importance will be considered more fully in the report for the fiscal year ending June 30, 1894.

Respectfully submitted,

STANLEY W. TURNER,
Auditor General.

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SUPPLEMENTARY.

The following opinions of the Attorney General have been filed since the close of the fiscal year ending June 30, 1893, and are here included and referred to in accordance with the purpose expressed in the foregoing report:

STATE BIDS—INTEREST CHARGES.

ATTORNEY GENERAL'S OFFICE,
Lansing, July 27, 1893.

HON. STANLEY W. TURNER, *Auditor General, Lansing, Mich.:*

DEAR SIR—Your favor submitting the following questions is received:

First, "Are you of the opinion that under act 206, laws of 1893, this office has the power to sell State bids and give certificates of purchase, subject to redemption? If so, when should State bids, tax of '90, sold under the law of 1889, May, 1893, and sold by this office as State bids, be subject to deed if not redeemed, and from what date and at what rate should interest be computed?"

Second, "What rate of interest should be computed on redemptions of sales to individuals made May, 1893, tax of 1890, and what rate of interest should be computed on lands bid to the State?"

Third, "What interest should be charged on lands subject to payment of taxes for years 1891 and 1892, and from what date computed? And also, do you think this office has the power to issue a certificate of error against State tax land deeds, erroneously sold and executed by the county treasurer under the laws of 1891?"

In reply to your first question concerning the sale of State bids, I am of the opinion that the Auditor General is not authorized to sell State bids under act 206, Public Acts of 1893.

Section 68 of act 195 of the laws of 1889, expressly authorized the Auditor General to sell State bids. That section contains the following clause:

"All lands bid in to the State remaining unredeemed and on which redemption has not expired, shall be subject to sale at any time, except as herein provided, by the Auditor General, and upon payment therefor, on his certificate to the State Treasurer of the amount for which said lands were bid off to the State, with interest at the rate of one per cent for each month or part of a month, to be computed from the first day of May of the year in which such lands were bid off to the State to the time of application for the purchase thereof, and the Auditor General shall issue to the purchaser a certificate of purchase. If any bids so purchased before redemption has expired shall be redeemed, the purchaser shall be entitled to the amount paid for the redemption thereof, except the office charges; if otherwise discharged, then to the amount paid by him, with interest at seven per cent per annum from the date of purchase to the date of refunding; but if not redeemed or otherwise discharged, the Auditor General or his deputy shall, on surrender of such certificate of purchase, execute to the purchaser or his assigns a deed for the lands therein described."

The above section is entirely omitted from the law of 1893, as it was from the law of 1891. In each of the latter acts there is a section providing: "Neither the sale of State tax lands nor the sale of any bids of the State for which the time of redemption has not expired, shall in any wise prejudice the rights to enforce collection of any tax subsequent to the year or years for which the same has been sold as aforesaid," etc. That clause is substantially the same as the latter part of section 68 of the law of 1889, which provides: "Every such sale (which refers to both the sale of State tax lands and State bids) shall be subject to all taxes assessed and levied on such lands, subsequent to the taxes for which the lands were bid off in the name of the State, and the deed shall so state."

Neither the law of 1891 nor the law of 1893 contain any direct authority for the Auditor General to sell State bids.

The authority of the Auditor General to sell State tax lands is found in section 84 of the law of 1893, which provides that "Any person may purchase any State tax land by

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paying therefor the amount for which the same was bid off to the State with interest on the same at the rate of eight per cent per annum, from the date of sale, *together with the other taxes remaining a lien upon such land at the time of the purchase so made, with the interest thereon at the rate provided in this act.* Upon making payment as above, such purchaser shall be entitled to and receive a certificate and deed conveying all the right, title and interest of the State to such tax lands acquired or accrued by virtue of the original sale or sales to the State."

It will be observed that the party purchasing must not only pay the amount that was originally bid by the State with the interest thereon, but he must also pay all other taxes remaining a lien upon the land.

There is no authority anywhere in the law for the Auditor General to refund, in case of a redemption, anything except the money originally bid for the lands and interest thereon. Therefore, if a person should purchase any of the State bids, except in case he purchase the same as part of the payment required under section 84, he would necessarily lose all of the sums paid by him for the taxes subsequent to the taxes for which the lands were bid off to the State.

The right of a person to redeem any lands bid off in the name of the State, is found in the first part of section 74, which reads as follows: "Any person owning any of the lands sold as aforesaid, or any interest therein, may at any time, within one year from the date of such sale, redeem any parcel of such lands or any part or interest in such lands, * * * * * by paying to the Auditor General or county treasurer the amount of the sale of the parcel of land, or the portion thereof wished to be redeemed, and interest thereon from the date of such sale."

You will readily see the difference between section 74 and section 84; a person can redeem by paying the amount of the original bid and interest, while you have no authority whatever to sell unless you not only receive the amount of the original bid, "*together with the other taxes remaining a lien on such lands at the time of the purchase so made, with the interest thereon at the rate provided in this act.*"

Section 83 provides that a deed shall be made after the time of redemption where lands are sold under sections 80 and 81, and it has been assumed that because section 84 provides that the party shall have a certificate as well as a deed, and that "all of the provisions of law relative to deeds executed by the Auditor General on the surrender of certificates of sale made by the several county treasurers shall be applicable in making deeds for such purchases," that therefore a person could take a certificate, then wait for the time of redemption and be entitled to a deed of a State bid. The trouble with this theory is this: There is no time for redemption of land sold under sections 80 and 81.

The person is entitled to his deed after he bids off the land at the public sale, unless some other right, not material to this inquiry, intervenes.

A further trouble has already been suggested in the fact that there is no authority given the Auditor General to refund in case of a redemption anything but the original purchase and interest. I am of the opinion that section 84 contemplates that the deed in case of the sale of State tax lands, shall be given at once, or within a reasonable time.

Another reason why I do not think that the law contemplates the sale of State bids is found in the fact that the words "State tax lands" and "State bids" are two separate and distinct things, both of which are well understood in the tax language of the State, and the only authority given to the Auditor General to sell relates directly to State tax lands. No reference whatever, in the authority to sell, is made to State bids.

The distinction is made by the act of 1893 itself, in section 85, in the clause, "Neither the sale of State tax lands, nor the sale of any of the bids of the State."

The same question was submitted to my office under the law of 1891, and I made a similar holding under that law. (See Attorney General's Report for 1892, page 143.)

In reply to your second question concerning the rate of interest that should be charged when the lands have been bid off to individuals at the May sale of 1893, and what rate should be charged when they are bid off to the State, I would say that I am of the opinion that the right of redemption, in case they were bid off to an individual, is covered by section 64 of act number 195, public acts of 1889. Section 111 of act number 200 of the Public Acts of 1891 expressly provides that "All lands heretofore returned delinquent that have not been offered for sale, shall be offered for sale by the Auditor General under act 195 of the laws of 1889, and all proceedings relative to the sale of such lands and of redemption thereof, and the issuing of deeds therefor, shall be conducted according to the provisions of said act 195 of 1889, by the Auditor General."

The above proviso applies where the lands have been bid off at the May sale to individuals, but in case they were bid off to individuals, the last proviso in section 111 of act number 200 of the Public Acts of 1891 would apply, which provides, "Any lands offered under the above proviso and not sold, or that shall be bid off for the State, shall,

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after such offer or sale to the State, be subject to the other provisions of this act." The act referred to, to which such lands would be subject, is act number 200 of the Public Acts of 1891. In such case, the rate of interest and the time of redemption, it seems to me, would be governed by section 68 of act number 200, Public Acts of 1891.

Sections 125 and 126, which repealed act number 200 of the Public Acts of 1891 expressly reserves all rights that may have accrued to the State or an individual.

I am of the opinion that the State or any individual who has purchased lands under the law of 1891 or under the proviso in section 111 of the law of 1891, would have a right to exact the rate of interest given by the several sections in force and applying to the sale at the time it was made.

It will be observed, however, that in case the lands are not redeemed within the time provided by law, then in such case on a sale at public auction, the Auditor General can only compute the interest at the rate of eight per cent. (See rate of interest to be figured on schedule under section 78 of act No. 206, Public Acts of 1893.) The same rate is provided on the sale of State tax lands under section 84 of the same act.

In reply to your third question, I am of the opinion that interest charged on the taxes of 1891 and 1892, no sale having taken place, should be eight per cent, and that the interest should be computed from the first day of March next after the same were assessed. (See sections 59 and 89 of act No. 206 of the Public Acts of 1893.) This, however, I do not mean to apply to part paid homestead lands returned under section 91 of act No. 200, Public Acts of 1891. The last named section apparently works a forfeiture itself; at least the State would have a right in case the condition were broken, to declare the certificate of purchase void, and I think such right is reserved under sections 125 and 126, of act No. 206 aforesaid.

It is my opinion that the Auditor General has no power legally to issue certificates of error against State tax land deeds, where lands have been erroneously sold and deeds executed by the county treasurer under the law of 1891, prior to the time the law of 1893 took effect. It is my opinion that the authority to issue certificates of error under section 98 of act No. 206 of the laws of 1893, is confined to deeds erroneously issued by the Auditor General.

Respectfully submitted,
A. A. ELLIS,
Attorney General.

The tacit and direct references in the tax law of 1893 to the sale of State bids (section 84, "certificate and deed conveying all the right, title and interest of the State;" section 85, "nor the sale of any of the bids of the State for which the time of redemption has not expired"), as well as conversations with the framers of the law and many members of the legislature by which it was adopted, leave no question in my mind that it was intended that the law should provide for such sales. Certainly the collection of taxes would be materially advanced and the interests of the State favorably affected by the transfer to individuals of the interest acquired by the State upon payment by such applicants of taxes and accrued charges. If further legislation is required to give the right to make such disposition of State bids it is certainly very much to be hoped that it will receive early attention at the next session of the legislature.

It will save to many citizens the expense of appeal to the courts in numerous cases where the amount or interest involved makes such appeal burdensome, if the section of the law relative to the issue of certificates of error is amended in such manner as to clearly give authority for the issue of such certificates to right wrongs committed by the erroneous issue of deeds by county treasurers under the tax law of 1891.

CONSTRUCTION OF SECTION 136, TAX LAW OF 1893.

ATTORNEY GENERAL'S OFFICE,
Lansing, August 9, 1893.

HON. STANLEY W. TURNER, *Auditor General, Lansing, Mich.:*

DEAR SIR—Your favor asking my opinion of the construction that should be placed upon Section 136 of Act number 206, of the Public Acts of 1893, is received and considered.

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That section provides that "any person may purchase at any time prior to the first day of January, 1894, any parcel or description of delinquent tax lands bid in and held by the State for five years prior to the annual tax sale in the year 1890," etc., "by paying not less than fifty per centum of the original taxes assessed thereon; and all lands so held by the State for more than five years, by paying not less than twenty-five per centum of the taxes originally assessed thereon, without any further charges therefor; * * * * * that such sale so made shall not be construed to remove or destroy any lien for taxes delinquent on such lands subsequent to the year 1890, but such taxes shall continue a lien, * * * * *. The money received from sales made under this section shall be divided * * * * * pro rata, between the township, county and State, as may belong to each * * * * *. The Auditor General and the several county treasurers shall cancel on their books all the balance of taxes, charges and interest against the lands so sold."

The records in the Auditor General's office show that the State of Michigan is the owner of certain tax lands, some of which have been purchased and held by the State for upwards of five years; while others have been purchased from year to year, commencing with the year 1885.

Under all of the different tax laws, lands bid off to the State have been continued subject to taxation the same as other lands, and hence, where the taxes assessed on lands bid off to the State have not been paid, such lands have been sold and bid in to the State for such subsequent taxes. In some cases the State owns the lands for all of the consecutive years, none of the taxes having been paid, in other cases only for part of the years within the period.

Each time these lands have been sold for taxes, the interest and expense of the sale have been added to and become a further charge against the lands, and by reason of the accumulation of taxes and expenses the redemption of the lands held by the State has each year become more and more doubtful.

It was evidently the intention of the legislature in the passage of section 136 of the tax law of 1893 to, as far as possible, dispose of the delinquent tax lands by permitting persons to purchase of the State prior to the first day of January, 1894, any of the lands held by the State for five years prior to the sale of 1890, at fifty per centum of the original taxes assessed on the land; and that where the lands have been held for more than five years prior to the sale of 1890, by paying twenty-five per centum of the original taxes assessed on the lands.

Five years prior to the annual tax sale in 1890 would carry us back to the sale of 1885, and the section, so far as it relates to the periods, should be construed the same as though it read, "any lands bid in and held by the State at the annual tax sale of 1885 may be sold for fifty per centum of the original taxes," etc., and "any lands bid in and held by the State for sales taking place prior to the annual tax sale of 1885, may be purchased for twenty-five per centum of the original taxes," etc.

The sale or purchase of all State tax lands in 1884 which were bid in to the State were canceled and the sale annulled by reason of the holding of the supreme court as to the validity of the tax law of 1882. Hence, at the sale in 1885, lands returned delinquent for taxes in 1881, 1882 and 1883 were sold; therefore, if a person purchased lands which were first bought in and owned by the State in 1885, they would have to pay fifty per centum of the original taxes assessed, from and including the year 1881 to and including the year 1890, and the taxes of 1891 and 1892 assessed on such lands would remain a lien upon the lands so sold.

As above stated, the lands bid into the State in 1884 were canceled, and hence, the first lands owned by the State for a period exceeding five years were purchased by the State in 1881 or prior years; and any person who purchases the lands purchased by the State in 1881, or prior years, would have to pay twenty-five per cent of the original taxes assessed for which the first sale was made, and twenty-five per cent of the original delinquent taxes assessed on the land for each year thereafter, including the year 1890.

Probably the reason the legislature had for dividing the period at the year 1885, is owing to the fact that the sale that year took place under the law of 1885, which was the first sale under any tax law containing the chancery proceedings, which were adjudged valid by the court.

As above stated, the law of 1882 had been declared invalid, and, therefore, any lands held by the State prior to 1885 were held under the law of 1869, which did not contain any provision for a hearing in court.

It is clear to me from a reading of section 136 that a person purchasing the lands is to have all the title held by the State, and that no further lien shall exist upon the lands, excepting for taxes assessed subsequent to 1890. It is expressly provided "The Auditor General and the several county treasurers shall cancel on their books all the balance of taxes, charges and interest against the lands so sold;" and further, "that

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the sale so made, and the certificates and deeds so given shall not be construed to remove or destroy any lien for taxes delinquent on such lands subsequent to the year 1890, but such taxes shall continue a lien, and the lands shall be sold in all respects as provided by law for each of such subsequent years;" and it is also provided that a person who purchases the interest of the State for fifty per centum, or twenty-five per centum, as the case may be, shall be entitled to his deed and certificate, "without any further charges therefor."

The provisions in the law relative to redemptions are somewhat meagre, but I think it was the intention of the legislature to allow the owner of any lands sold by the State under Section 136, the right to redeem such lands at any time within one year from the time of the sale so made by the State; and the owner, in order to redeem the same, must comply with the other provisions of the law of 1893, relative to the redemption of lands.

Respectfully,
A. A. ELLIS,
Attorney General.

Under the provisions of section 136 less than 2,000 descriptions were disposed of. Taking into consideration the fact that many of these were variously described in the several years for which they were held, the sale represents only about 1,000 parcels of land, a very inadequate return for the adjustment of a special enactment to practical use. The gross receipts were $28,056.29, of which $2,434.99 is the State's share, leaving $25,621.99 to be divided between the 61 counties interested. In 23 counties there was no sale and the average sale for half the counties of the State was one description, 45 descriptions being the average of the remaining counties. In only nine counties was the sale in excess of 50 descriptions and only in four counties did it exceed 100, these being Presque Isle, 311; Alpena, 303; Montmorency, 171; Cheboygan, 146.

VOID TAX BIDS.

ATTORNEY GENERAL'S OFFICE,
Lansing, Aug. 26, 1893.

HON. STANLEY W. TURNER, *Auditor General, Lansing, Mich.:*

DEAR SIR—Your favor asking for my written opinion in the following case received: "A parcel of land was sold at the annual tax sale of May, 1893, from the delinquent tax land list, and not sold from the State list. Can the purchaser now claim the right to purchase the prior years from the Auditor General for the amount due on the day of sale?"

Your question assumes, as I understand it, that the lands sold in May, 1893, had been, in prior years, bid off to the State, and that at the time of the sale in 1893 the State held the same as State tax lands, and that the county treasurer sold the lands for the delinquent taxes without requiring the purchaser to at that time become the purchaser from the State tax land list.

Your question calls for a construction of a clause of section 70 of act number 206 of the Public Acts of 1893 relating to this matter and section 80 of the same law. The clause in section 70 among other things provides: "If any parcel sold under the provisions of this section" (said section relates to the sale of delinquent tax lands) "shall also be offered at the same sale as State tax lands, the purchaser must also at the same time, become the purchaser from the State tax land list, and pay the taxes, interest and charges remaining unpaid thereon, and must pay all the remaining taxes assessed for the year for which he purchased, with interest thereon. All sales made in contravention of this requirement shall be void."

Section 80 reads as follows: "In all cases where a description of land is offered as State or county tax land, and the same description or any part thereof shall be offered in the list of lands delinquent for taxes, as provided in this act, the county treasurer shall inform the person bidding of that fact, and such person shall be required to purchase said description at the same time, and if he refuses so to do, the treasurer shall refuse his bid, and shall again offer it as if no bid had been made thereon."

It will thus be seen that the law does not contemplate any sale whatever, to any

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party, other than the State, of any delinquent tax lands, unless the purchaser at the same time buys all of the interest then held by the State; and, as above quoted, it is provided in section 70 that "all sales made in contravention of this requirement shall be void."

The only question that could be raised would be, did the legislature mean, when they declared that all sales under such circumstances should be void, that the word "void" in that connection should be given a literal interpretation, or did they mean simply that the sale should be voidable at the option of the Auditor General or the county treasurer.

The general rule is that where a statute declares any purchase or sale null and void, if the object of the statute is to protect some person, the language is usually construed as being void or voidable at the election of the person himself; but where the object of the statute is to protect the public interests, and any purchase or sale is declared void as a matter of public policy or interest, the language is construed to be mandatory.

Beecher vs. Marq. & Pac. R. M. Co., 45 Mich., 103.
Green vs. Kent, 13 Mass., 515.
Rex vs. Hipswell, 8 B. & C., 466, 470.
State vs. Richmond, 26 N. H., 232.

The evident object of the clause in section 70 declaring such sale void was to protect the public interests and a statement of public policy. I am therefore of the opinion that the language used should be construed as mandatory, and that a sale made by a county treasurer in disregard of this language would be absolutely void.

It would therefore follow that a purchaser at the delinquent tax sale in 1893, who purchased delinquent lands in disregard of the titles held by the State under sales of prior years, would acquire no right, title or interest by his purchase, and he would have no legal right to require a deed, nor would the Auditor General be under any more obligations to sell him the right or interest acquired by the State in prior years than he would to sell the same land to any other individual.

Respectfully submitted.

A. A. ELLIS,
Attorney General.

LIMITATIONS UPON PUBLIC OFFICERS.

ATTORNEY GENERAL'S OFFICE,
Lansing, Aug. 26, 1893.

HON. STANLEY W. TURNER, *Auditor General, Lansing, Mich.:*

DEAR SIR—Your inquiry as to whether or not section 9355 of Howell's Statutes applies to the members of the several boards having charge of the penal institutions of this State to such an extent as to render contracts, purchases and sales, made for and on account of such institutions, after such persons have become members of such boards, and in which such members are directly or indirectly interested, null and void, is received and considered.

Where the statute declares any contract, purchase or sale null and void, if the object of the statute is to protect some person, the language is usually construed as being void or voidable at the election of the person himself; but where the object of the statute is to protect the public interests, and any contract, purchase or sale is declared null and void as a matter of public policy, the language is construed to be mandatory.

Beecher vs. Marq. & Pacific R. M. Co., 45 Mich., 103.
Green vs. Kent, 13 Mass., 515.
Rex vs. Hipswell, 8 B. & C., 466, 470.
State vs. Richmond, 26 N. H., 232.

The object of section 9355 of Howell's Statutes is evidently to protect the public interests and for public policy, and I am therefore of the opinion that the language should be construed as mandatory, and that the contracts, purchases and sales with persons who are, at the time such contracts, purchases or sales are made, members of such boards are absolutely null and void.

I do not think the statutes could be extended by construction to apply to existing

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contracts of sale or purchases which were in force at the time any person might be appointed a member of a board, so as to render such contract void or illegal.

The statute does not so provide, and, as it is penal, its provisions should not be extended by construction. The rule is well settled in this State that penal statutes cannot be enlarged by intendment, and acts not expressly forbidden by them cannot be reached merely because they resemble the offenses provided against or are equally and in the same way demoralizing or injurious.

Shaw vs. Clark, 49 Mich., 384.
People vs. Reilly, 50 Mich., 384.
Van Buren vs. Wylie, 56 Mich., 501.

Respectfully submitted,
A. A. ELLIS,
Attorney General.

SOLDIERS' AID FUND LAW REPEALED.

ATTORNEY GENERAL'S OFFICE,
Lansing, Sept. 16, 1893.

HON. D. B. AINGER, *Deputy Auditor General, Lansing, Mich.:*

Dear Sir—Your favor of the 11th inst. calling my attention to sections 985 to 990 inclusive, of Howell's Statutes, and requesting my opinion as to whether these sections of the law are still in force or were repealed by act No. 27 of the Public Acts of 1893, is received and considered.

The sections to which you refer were originally passed in 1869 as act No. 35, entitled "An act to create a soldiers' aid fund for disabled soldiers, sailors and marines, and Michigan men who have served in the late war, in other State organizations or in the forces of the United States, and to repeal, etc."

Section one of said act (section 985 of Howell's statutes) has been several times amended. The other sections of the original act (sections 986 to 990, inclusive, of Howell's Statutes) have remained the same as originally passed.

The title of act No. 27 of the Public Acts of 1893 is, "An act to repeal act No. 35 of the laws of 1869, etc." (repeating the entire original title), "and to provide for the disposition of all moneys heretofore appropriated under the provisions of said act not yet expended."

The question is raised and it is claimed that because said act No. 27 makes no reference to the fact that section one of the original act (section 985 of Howell's statutes) has been amended, it is inoperative, and therefore the Military Board are entitled to draw from the State Treasury, on the warrant of the Auditor General, moneys to be used and appropriated for the "Soldiers Aid Fund."

If section one is not repealed, that section would authorize the Auditor General to set aside the sum of five thousand dollars to the credit of the "Soldiers' Aid Fund."

None of the other sections of the original act have ever been amended, and the original act is repealed without exceptions; and hence, all of the other sections of the original law would be included within the repealing statute.

The State Military Board formerly derived their authority to draw this money from the State treasury, under section 990 of Howell's Statutes (section six of the original act), and the act having been repealed without exceptions would include section six, and the State Military Board would now have no authority whatever to make a requisition upon the Auditor General for the money, to be expended in the manner provided by the original act.

Section two of act number 35, of 1869 (the act in question), authorized the State Military Board to make contracts; section three authorized the board to appoint a superintendent; section four authorized the Adjutant General to issue his order of admission to the Soldiers' Home at Harper Hospital, and section six, as above stated, authorized the drawing and disposition of this money. All of these sections which provide for the disposition of the money after it was appropriated having been repealed, I have no doubt that it was the intention of the legislature to also repeal section one of the original act (section 985 of Howell's Statutes), which provides for the appropriation. There could certainly be no object in appropriating money to lie idle in the State treasury, when the law by which it could be expended has been expressly repealed; and although the legislature omitted from the title the words "as

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amended," which would apply to section one, it must have been the intention of the legislature to repeal every section of the original act.

It will further be observed that section two of said act 27 of 1893 expressly provides that "all moneys now in the hands of the State Treasurer and the Treasurer of the State Military Board, belonging to any fund for which money has been heretofore appropriated, under any provision of said act, shall be deposited in the State Treasury to the credit of the State Military Fund."

The above section is within the title of act number 27, and clearly disposes of all moneys on hand, by placing them to the credit of another fund.

The use of these moneys for the "Soldiers' Aid Fund," when they have expressly been placed to the credit of another fund by the State Legislature, would be a misappropriation of such fund.

I therefore give it as my opinion that sections 985 to 990, inclusive, of Howell's Statutes were repealed by act number 27 of the Public Acts of 1893, and that the State Military Board have no authority to make a requisition on the Auditor General for money under section 990 of Howell's Statutes, and that he would have no authority to honor any such requisition.

Respectfully submitted,

A. A. ELLIS,
Attorney General.

TRESPASS ON STATE TAX LANDS.

ATTORNEY GENERAL'S OFFICE,
Lansing, Sept. 22, 1893.

HON. STANLEY W. TURNER, *Auditor General, Lansing, Mich.:*

DEAR SIR—Your favor of September 16, asking four questions relative to section 113 of act number 206 of the Public Acts of 1893, received.

In reply to your first interrogatory, I have indicated on the copy of the warrant enclosed, changes that I think should be made by reason of the differences that exist between section 113 of act number 206 of the Public Acts of 1893, and section 103 of act number 195 of the laws of 1889.

The warrant enclosed by you was originally drawn under said section 103. The principal difference consists in the fact that the legislature have provided for the issuance of the warrant by the Auditor General, not only when the State owns the lands, that is to say, after the time of redemption has expired, but also at any time during the period the State has a lien upon the lands by virtue of the sale.

The words, "or the holder of any tax lien thereon," are added in section 113 of the laws of 1893.

In reply to your second question, I would say that the only taxes that are included in the warrant are those for which the land was bid in to the State, with the interest, etc. It is made unlawful by the statute for a person to cut or remove logs, wood or timber from lands sold or bid in to the State, where the State owns or has a lien by reason of such sale. Section 113 provides that the warrant shall give a description of the land, the amount of such taxes, with interest and charges thereon, then remaining unpaid, etc.

It seems to me that the words "such taxes" refer back to the taxes for which the sale is made, as no other taxes are referred to in the section.

In reply to your third interrogatory, "What receipt or other acknowledgment should be given by the sheriff upon the payment of the amount demanded?" I would say say that the statute does not provide for any receipt whatever, but I see no reason, if the money is paid without having to sell the timber seized, why the sheriff should not give to the party paying the money, a receipt for the amount of the bid, interest and costs, stating therein that the same was for the taxes, interest and costs, due the State and the officer, by reason of the sale for the taxes of the years named in the warrant.

In answer to your fourth question, "Upon such receipt of amount demanded, does the land still remain as state tax land, and if not, in whom is the title?" I desire to state that the payment of the amount due the State would, so far as the years named in the warrant are concerned, discharge all lien of the State for those years.

Of course, if the time of redemption had not expired, the payment by any person would leave the title standing in the original owner. The statute is not quite so plain concerning the payment of taxes under the circumstances named, where the time of redemption has expired; but, inasmuch as taxes are paid by the sale of the timber from off the lands, and the timber is sold to repay to the State the very consideration by which.

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the State acquired title, it seems to me that the intention of the legislature was that the lands should revert to the original owner, subject, however, to any taxes that might have been subsequently assessed thereon.

Respectfully,
A. A. ELLIS,
Attorney General.

Much more attention has been given to the enforcement of the provisions of the law relating to trespass upon State tax lands than formerly, and the result has been the collection of a very considerable sum, as will appear from the forthcoming report.

INQUESTS UPON STRANGERS.

ATTORNEY GENERAL'S OFFICE,
Lansing, Nov. 15, 1893.

HON. DANIEL B. AINGER, *Deputy Auditor General, Lansing, Mich:*

DEAR SIR—In reply to your favor of November 11th, would say that if the physician is subpœnaed, in case the dead person is a resident of the county, the amount of compensation for such services should be allowed and audited by the board of supervisors, but when the justice of the peace makes an inquest upon the dead body of a stranger not belonging to this State, the expense of the burial, justice fees and all the expenses of the inquisition, if any was taken, are to be paid to the justice of the peace from the State treasury, the account of such expense and fees being first allowed by the circuit court for the county. (See section 9593 of Howell's Statutes, and Lachance vs. Auditor General, 77 Mich., 563.)

Respectfully,
A. A. ELLIS,
Attorney General.

MIDLAND COUNTY ACCOUNT.

ATTORNEY GENERAL'S OFFICE,
Lansing, Dec. 14, 1893.

HON. STANLEY W. TURNER, *Auditor General, Lansing. Mich.:*

DEAR SIR—Your favor of December 13, referring to this office the demand of the county of Midland upon you to give them credit on general account for $4,911.27, for the reason that said county has been charged interest upon the sum of $27,598.32 since January 1, 1891, wrongfully and erroneously, together with the oral explanation of your chief accountant, has been received and considered.

It is stated that it appears from the books in your office that on the first day of January, 1891, by order of the supreme court, credit was given to the county of Midland for $27,598.32, but that while credit was given for the above sum from that time down to the present time, the State has continued to figure interest on the quarterly balances on the balance of account, without any reference to the $27,598.32; or, in other words, instead of figuring interest on the balance of account, they have figured the interest on the debit side of the account, without taking into consideration that credit.

I am asked whether or not, in my opinion, the county of Midland, under the circumstances above stated, is entitled to deduct from their present indebtedness to the State the amount of interest which has been so charged upon the books of your office upon the $27,598.32 since January 1, 1891.

In reply to your question I would say, that I have no doubt that interest should only be charged against the county of Midland on the actual balance due after deducting the $27,598.32, and that the interest charged upon the $27,598.32 since January 1, 1891 the time that it was credited to Midland county, is an illegal charge against said county.

Respectfully,
A. A. ELLIS,
Attorney General.

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CONSTRUCTION OF SECTION 127, TAX LAW OF 1893.

ATTORNEY GENERAL'S OFFICE,
Lansing, February 8, 1894.

HON. STANLEY W. TURNER, *Auditor General, Lansing, Mich.:*

DEAR SIR—Your favor submitting four specific questions concerning the construction which should be placed upon Section 127 of Act No. 206 of the Session Laws of 1893, which relates to the inspection and disposition of State tax lands, is received and considered.

Section 127 provides: "Whenever it shall hereafter appear that any lands delinquent for taxes have been bid off to the State for a consecutive period of more than three years, and that no application has been made to redeem or purchase the same, it shall be the duty of the Auditor General and the Commissioner of the State Land Office, when requested so to do by the township board of the township wherein such delinquent lands are situated, to cause an examination of such lands to be made as soon as practicable, to ascertain their value and the cause of the non-payment of taxes thereon, and if it shall appear that such lands are barren, swamp or worthless lands, and have been abandoned by the owner, upon a certificate being filed by the examiner to that effect, the Auditor General is hereby authorized to make a transfer by deed of the same to the State, as to an individual;" and the section further provides for the recording of the deed, and that the lands afterward are to be sold by the Commissioner of the State Land Office.

In reply to your first question as to whether lands which have been bid off to the State for more than three consecutive years, but upon which, subject to such bids, the taxes have been paid, would be subject to the provisions of said Section No. 127, it is my opinion that lands in the condition above described would not be subject to the provisions of Section 127. I think the Legislature intended to take care of lands upon which the taxes had not been paid for more than three years next preceding the time the examination was made, and by reason thereof the lands were bid off to the State.

Even though for more than three years during some period of the past, a certain piece of land had been sold for taxes, if since that time the taxes were paid from year to year, that would conclusively show that the lands were not abandoned by the owner. Wild and uncultivated lands, of course, would not be occupied, but if the owner paid the taxes or caused them to be paid from year to year, the State would have no object whatever in attempting to pass over to the Land Office such lands by reason of the non-payment of taxes.

As above stated, the object is to get off from the rolls lands on which the taxes are not paid, and I do not believe the Legislature intended to include any lands unless they had been bid off to the State for more than three years next preceding the time the examination was made, which said lands are abandoned by the owner, there being no application to redeem or purchase the same.

Your second question states: "The certificate of the examiner being filed, which certificate shows certain descriptions to be 'barren lands,' 'swamp lands,' and others 'worthless lands,' accompanying each description being the examiners' estimate of the value of each parcel of land examined and reported upon. Should lands denominated in such certificate as 'worthless' be transferred by deed to the State in accordance with the provisions of said section, provided said certificate also shows said lands to be abandoned by the owner?"

In reply to the above question I would say that a certificate which shows that the lands are "worthless" and at the same time places a value upon them, would be inconsistent with itself, and I hardly think it would be a proper foundation on which to base a deed under section 127, and I would respectfully suggest that the blank for such examination, if it contains such an inconsistency, should be amended.

In reply to your third question I would say that I think section 127 includes all lands which have actually been bid in to the State for more than three years; that is to say, for four years or more consecutively, and that the State is not obliged to wait until the time of redemption expires on the last bid. The section plainly says "any lands delinquent for taxes bid off to the State." It makes no reference whatever to redemption, and I do not think it was the intention of the legislature to require such delay.

Replying to your fourth question as to a construction of the words, "Whenever it shall hereafter appear:" I believe that these words refer to any lands which may appear in the condition named at any time after Act No. 206 took effect, to wit, after June 12, 1893, and that the object of the law was to give the Auditor General authority to clear from the books in his office lands which had been bid off to the State for more than three consecutive years, and that, therefore, the Auditor General would not have to wait

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before he could commence to act for three years from June 12, 1893, but would be authorized, as above stated, to act at once.

Respectfully submitted,
A. A. ELLIS,
Attorney General.

It is clearly my opinion that the legislature did not intend to transfer to homesteaders a title that the State does not possess with reasonable certainty. In this opinion the Commissioner of the State Land Office concurs. Consequently, in view of the opinion of the supreme court in Millard vs. Truax, it has been determined that no further action be taken under this section until there are lands held for "more than three successive years" for sales under a presumably valid decree and for sales properly reported. There have, therefore, been no lands deeded to the State under its provisions, and none will be so deeded until after the December, 1894, sale. In some counties there will be no lands properly subject to deed under the provisions of section 127 until December, 1896, the sale of December, 1893, being the first reported to the court.

REFUNDING OF PURCHASE MONEY.

ATTORNEY GENERAL'S OFFICE,
Lansing, March 7, 1894.

HON. STANLEY W. TURNER, *Auditor General, Lansing, Mich.:*

Dear Sir—Your favor stating that "Mr. Henry Mathew made application to purchase, under section 84, act 206, laws of 1893, the S. ½ of N. E. ¼. section 3, town 28 north, range 8 west, assessed for taxes for the year 1889, and deed was issued September 7, 1893; he also redeemed 1890 tax and paid 1891 and 1892, as is required by said act. It now appears that the deed for 1889 taxes is void and subject to the refunding of the purchase money, under section 98. We, therefore, desire to ask, if it is your opinion that this office has the power or not to refund the money received for the redemption of 1890, payment of 1891 and 1892, and to reinstate the lands again on our book, subject to redemption and payment, or what redress would the party have, now being deprived of his title?" is received and considered.

It is my opinion that the title having been set aside by certificate of error under the law, the Auditor General should return the money paid, as provided in the statute, and place the lands again on the book, subject to redemption or payment.

Respectfully submitted,
A. A. ELLIS.
Attorney General.

PROCEEDS OF WORLD'S FAIR PROPERTIES.

ATTORNEY GENERAL'S OFFICE,
Lansing, March 7, 1894.

HON. D. B. AINGER, *Deputy Auditor General, Lansing, Mich.:*

DEAR SIR—Your favor asking for my construction of section 8, act No. 188 of the laws of 1891, so far as it relates to the question as to whether or not the World's Fair Commission should be required to turn into the treasury of the State the gross or net proceeds received from the sale of the World's Fair buildings and property, is received and considered.

It is my opinion that the intention of the law is that the board shall turn over to the State treasury the gross proceeds received. In other words, when the board has spent $125,000 under the two appropriations made, they are not authorized to spend any other or further money belonging to the people of the State of Michigan. The above mentioned sum the Auditor General is expressly authorized to draw from the treasury.

I think it clear from the language used that the intention was to place upon the board the duty of selling the buildings and property, and that their compensation for so doing, as well as the expense of making the sale, is a legitimate charge against the

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$125,000, and the gross sum received from the sale of the buildings and property, as above stated, must be turned into the State treasury.

Respectfully,
A. A. ELLIS,
Attorney General.

Resultant from the exception taken by this department to the claim of the commission, there has been covered into the State treasury the sum of $2,233.72.

GAME AND FISH WARDEN'S CLERK.

ATTORNEY GENERAL'S OFFICE,
Lansing, March 17, 1894.

HON. DANIEL B. AINGER, *Deputy Auditor General, Lansing, Mich.:*

Dear Sir—Your favor asking whether the State Game and Fish Warden would have authority under section 1 of act No. 28 of the laws of 1887, to employ a clerk or stenographer in his office, is received and considered.

My opinion is that the intention of the law was simply to cover the necessary personal expenses of the Game and Fish Warden, such as traveling expenses, stationery, etc., but I do not think it could be said that the section intended to allow him to appoint permanent clerks or stenographers.

The law provides whom he can appoint and how they shall be paid, and it seems to me that the fair inference would be that he would not be authorized to employ a regular clerk or stenographer and charge their wages to the State.

Possibly, if he had clerical work to be done, which he deemed necessary, in any particular case, he would be authorized to hire the work done and put in a bill for the same against the State. About this, however, I express no opinion, as it is not submitted in your letter.

Respectfully,
A. A. ELLIS,
Attorney General.

PAYMENT FOR CLERICAL SERVICES.

ATTORNEY GENERAL'S OFFICE,
Lansing, March 24, 1894.

HON. D. B. AINGER, *Deputy Auditor General, Lansing, Mich.:*

DEAR SIR—Your inquiry as to whether or not the Auditor General has authority, under the law of the State, to draw warrants on the State Treasurer in payment of the services of extra clerks at other times than at the end of each month, is received and considered.

The authority of the Auditor General to employ extra clerks was first found in the law of 1846, in what is now section 284 of Howell's Statutes. The compensation for clerks under that law was much less than under the present law, but the provision therein contained for the payment of clerks has never been changed by the legislature, and you will observe by the last line of said section 284 that the salaries of the extra clerks are "payable monthly or otherwise, as the Auditor General may think proper."

The compensation which may be paid a clerk in the Auditor General's department is now covered by section 339 of Howell's Statutes as to the amount, and the only limit placed upon the Auditor General by that section is found in the following clause: "For such additional clerks in the Auditor General's office * * * * as may be necessary, not exceeding at the rate of one thousand dollars per annum for the time employed."

The fair inference from the last above quotation is that the employment of the clerks and the rate at which they shall be paid, subject to the limitation of not exceeding one thousand dollars per annum, is left entirely to the discretion of the Auditor General, and when that clause is considered in connection with the last line of section 284, which expressly provides that salaries of clerks "shall be payable monthly or otherwise, as the Auditor General may think proper," it does not seem to me that there can be any doubt but what it is within the discretion of the Auditor General to pay his clerks weekly, monthly, or at such other times as in his judgment will best serve the interests of the

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State, and that he is authorized to draw his warrant at such times as in his judgment would best serve the interests of his department.

Respectfully submitted,
A. A. ELLIS,
Attorney General.

ALLEGED ERRONEOUS ASSESSMENT.

ATTORNEY GENERAL'S OFFICE,
Lansing, March 28, 1894.

HON. D. B. AINGER, *Deputy Auditor General, Lansing, Mich.:*

DEAR SIR—Your favor stating "Application has been made at this office for cancellation and refunding purchase money on lots 7, 8, 9, 10, 11 and 12, Lathrop subdivision of lot 22, Seymour's subdivision on S. W. ¼ section 10, city of Lansing, for the reason that said description was erroneously assessed, claiming it should have been assessed as the west ½ of the south 10 acres of the W. ½ of S. W. ¼, section 10, etc. "It appears by the records of the city treasurer's office and this office, that said land has been assessed as first described above, for a number of years prior to 1887, and was recognized by the owner, and paid up to and including 1886, since which time the owner has not paid the taxes, and the lands were returned delinquent for the years 1887, 1888, 1889, 1890, 1891 and 1892, and were sold to Judson, Wiley & Judson under section 84, act 206, laws of 1893. We herewith hand you the deed, certificate of redemption and receipts of payment, also the evidence on which it is claimed that the cancellation and refunding should be made. We respectfully ask that you examine the matter and return the papers with your opinion as to the power of this office in making the cancellation and refunding in this case," is received and considered.

I have examined the evidence laid before your office, and the reasons urged why you should cancel the sale and refund the purchase money. Such reasons are matters outside of the records of your office, and outside of the necessary records in the county treasurer's office. In short, it is urged that because no plat appears of record, you should find that the lands were not platted, and therefore not properly described, and, for that reason, refund the money.

It is sufficient answer to this position to say that the question submitted to your office for a decision is not one over which you have any jurisdiction under the tax law of the State of Michigan. The question presented is a mixed question of fact and law, which requires a judicial determination. The Auditor General's office is one of the executive branches of the State government, and the Auditor General's jurisdiction is confined by the law. He has no judicial power except, perhaps, in some very limited cases where such authority is expressly given by the statute. The reasons urged for setting aside the sale or refunding the purchase money in this case, are not among those named in the statute, and by reason of which the Auditor General is given authority to act.

The law does not require that a plat shall be recorded in order that lands may be assessed according to the plat. If the lands in this instance were actually platted, then the assessment is valid, whether the owner of the land had had the plat recorded or not. Concerning this question, the people of the State of Michigan are entitled to a hearing before, under any circumstances, they could be required to return the money, and, as above stated, the law does not furnish the people any opportunity to be heard before the Auditor General.

The money received from these parties for purchase has no doubt been carried into the State treasury, and there must be some positive law authorizing the Auditor General to draw this money from the Treasury and return it; otherwise, he would have no right so to do.

I am unable to find, under the circumstances stated in your letter, that you have any jurisdiction whatever to pass upon the question presented by Messrs. Judson, Wiley & Judson, and I therefore give it as my opinion that you should refuse to cancel the sale or refund the purchase money.

Respectfully submitted,
A. A. ELLIS,
Attorney General.

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DOLLAR MARKS ON TAX ROLLS.

ATTORNEY GENERAL'S OFFICE,
Lansing, March 29, 1894.

HON. D. B. AINGER, *Deputy Auditor General, Lansing, Mich.:*

DEAR SIR—Your favor asking whether, in my opinion, it is necessary that the assessment, tax and return rolls have the word "dollars" or the "$" at the head of the figure column in view of the opinion of the supreme court in the case of Millard vs. Traux, is received and considered.

In reply to your inquiry would say that the case of Millard vs. Traux relates neither to the valuation of the property nor the assessment of the tax, but to the final decree of the circuit court.

In the case of Bird vs. Perkins, 33 Mich., 30, the question as to whether or not the "$" should precede the figures indicating the valuation of the property on the roll, and whether or not if it did not appear the assessment would be invalid, was passed upon by the supreme court of this State, Mr. Justice Cooley delivering the opinion of the court, and they not only held that the omission of the "$" did not render the assessment invalid, but they used the following language: "The decision in Cahoon vs. Coe, 52 N. H., 518–524, and State vs. Eureka, etc., Co., 8 Nev. 15, which to us are satisfactory, would sustain the rule without it."

The two cases therein approved by Mr. Justice Cooley held that a tax assessed upon property is valid although not preceded by the "$."

The question of the assessment of the tax was not really in issue in the case of Bird vs. Perkins, but only as to the valuation of the property, and, hence, it might be said that so far as the case attempts to adopt the rule in New Hampshire and Nevada relating to the assessment of the tax, the above decision is a mere dictum.

The question as to whether or not the "$" should necessarily precede the valuation of the property on an assesment roll was again before the supreme court in the case of the First National Bank of St. Joseph vs. St. Joseph, 46 Mich., 526, and the court held that the "$" on the assessment roll was not necessary.

I do not think that the case of Millard vs. Traux has in any manner weakened or annulled these decisions, and I have no doubt but that an assessment of the valuation of property, which is usually made in dollars, would be perfectly valid without either the word "dollars" or the "$" preceding the valuation. I am not so clear, however, concerning the assessment of the tax, and am inclined to believe that it is far safer, in extending the tax upon the assessment roll, to require the words "dollars" and "cents" to be written at the head of the proper columns, or the "$" to be used in lieu thereof.

"Inasmuch as the blanks for the assessments are already in the hands of the county treasurers, to be distributed to the assessing officers, I would very respectfully suggest that proper instructions be sent to the several supervisors or boards of supervisors, on or before the annual meeting in October next, instructing them how to amend their rolls before extending the tax, by placing at the heads of the proper columns the words "dollars" and "cents" or the "$." While this may not be absolutely necessary, still it is a reasonable precaution and will certainly obviate any trouble with the taxes in the future."

Respectfully submitted,
A. A. ELLIS,
Attorney General.

This opinion confirming my own judgment, notice was sent to supervisors, through the county clerks, and the attention of the several boards of supervisors will be further called to the matter at the time of their October sessions.

STANLEY W. TURNER,
Auditor General.

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ERRATA TO APPENDIX.

TABLE No. 22.—Amount received from sale of State swamp lands on warrants should be stated as $8,098.66, instead of $9,258.25; the cash receipts for principal should be stated as $4,395.34, instead of $3,235.75, making the total for principal and interest $5,361.96, instead of $4,202.37.

TABLE No. 38.—Total amount drawn during fiscal year should be stated as $964,063.38, instead of $1,009,898.05. (See table No. 70.)

TABLE No. 48.—Total amount of taxes unpaid June 30, 1893, should be stated as $4,699.02, instead of $46,990.02.

TABLE No. 248.—(1.) Note "e" should read "$515.55 [instead of $296.25] of which was refunded to the State Treasury." (2.) Of the total amount stated as "special expenses paid," $345.06 was returned to the State Treasury. (3.) Note "a." In the cases of the Industrial School for Girls and the Michigan Soldier's Home, the note has no application, and the sums stated as expended are correct without explanation. (4.) Note "a." The amount returned to State treasury by the School for the Blind should read $5,799.06, instead of $5,500.00.

TABLE No. 249.—Total disbursements should be stated as $396,814.82, instead of $387,474.67. The difference, $9,340.15, is accounted for in the table as a balance in the disbursement column.

TABLE No. 254.—Disbursements should be stated as $15,167.96, instead of $15,167.77, and the amount returned to the State Treasury should be $1.45, instead of $1.64.

TABLE No. 256.—$787.55 of the amount ($3,999.75) stated as expended, was returned to the State Treasury.

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APPENDIX.

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ipts and expenditures;

Balances, June 30, 1893.	
[No. 8.] Debit.	[No. 9.] Credit.
	$33,832 55
	401,161 02
	280 00
	$434,773 57
	$434,773 57

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also transfers and dail

Balances at commencement of ye

[No. 10.] Debit.	[No. 11.] Credit.
	$1,027 0
	27,673 2
	10,813 5
	94,873 9
	68,927 1
	11,245 0
	$214,059 9
	$214,059 9

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Table No. 2.—*Receipts, disbursements, and transfers for fiscal year closing June 30, 1893; also balances June 30, 1892 and June 30, 1893.*

Ledger balances, June 30, 1892.		Disbursements.	Receipts.	Transfers.		No. of table.	Designation of funds and accounts.	Ledger balances, June 30, 1893.	
Dr.	Cr.			From.	To.			Dr.	Cr.
	$1,027,656 92	$2,279,324 60	$1,475,538 73	$9,727 15	$187,017 12		General fund		$401,161 02
		a 130 09	1,088,428 14	1,054,965 50			Specific tax		33,332 55
			280 00	280 00			Normal School.		
	1,027 06	4,143 10	337 78		3,890 15		Normal School interest		1,111 89
			120,468 07	120,468 07			Agricultural College.		
	27,673 23	51,713 00	6,575 69		31,464 01		Agricultural College interest		13,999 93
			1,695 00	1,695 00			University.		
	10,813 51	49,289 17	1,873 76		36,601 90		University interest.		
		150 00	51,113 43	51,113 43	150 00		Primary school.		
	94,373 98	1,075,769 47	13,899 82		983,009 44		Primary school interest		15,513 77
							Escheats.		
		9,577 15	13,460 62	13,460 62	9,577 15		Swamp land.		
							Two million loan sinking fund.		
	68,927 12						St. Mary's falls ship canal fund		68,927 12
	280 00						War fund		280 00
	11,220 00	355 07	2,320 53				Sundry deposits account		13,185 46
	$1,241,971 82	$3,470,451 65	$2,775,991 57	$1,251,709 77	$1,251,709 77		Total		$547,511 74
$1,241,971 82		547,511 74	1,241,971 82				Balance charged State Treasurer	$547,511 74	
$1,241,971 82	$1,241,971 82	$4,017,963 39	$4,017,963 39	$1,251,709 77	$1,251,709 77			$547,511 74	$547,511 74

a Refunded Boiler Hartford Insurance Co. $129 02
a " Niagara Fire Insurance Co. 1 07
$130 09

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Table No. 2 A.—*Balances of trust funds.—From trust fund ledger.*

Ledger balances, June 30, 1892.		Transfers.		Name of funds.	Ledger balances, June 30, 1893.	
Dr.	Cr.	From.	To.		Dr.	Cr.
	$3,650,775 82		$50,963 43	Primary school		$3,701,739 25
	522,211 93		1,695 00	University		523,906 93
	401,234 63		120,468 07	Agricultural College		521,702 70
	64,742 62		280 00	Normal school		65,022 62
	807,215 58	$9,577 15	13,460 62	Primary school 5%		811,099 05
$5,446,180 58				Aggregate of trust funds	$5,623,470 55	
$5,446,180 58	$5,446,180 58	$9,577 15	$186,867 12	Footings	$5,623,470 55	$5,623,470 55

Table No. 2 B.—*Deposit accounts.—From auxiliary ledger.*

Ledger balance, June 30, 1892.		1892.		Name of accounts.	Ledger balances, June 30, 1893.	
Dr.	Cr.	Disbursements.	Receipts.		Dr.	Cr.
	$1,348 07			Michigan Central Railroad		$1,348 07
	147 72			Michigan Southern Railroad		147 72
	55 00			St. Joseph Valley Railroad		55 00
	8 58			Oakland & Ottawa Railroad		8 58
	15 00			Light house		15 00
	75 00			Secretary Board of Control of St. Mary's falls ship canal		75 00
	3,389 76			Collection of trespass on railroad lands		3,389 76
	34 49		$90 42	Auditor General's		124 91
	462 50			Outstanding check		462 50
	92 50		220 00	Primary school		312 50
				Primary school interest deposit.		
	5,541 38		500 00	Milford State bank		6,041 38
	100 00	100 00		Swamp land deposit.		
	$11,220 00	$100 00	$810 42	Footings		$11,930 42

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Table No. 3.—*Transfers for the fiscal year ending June 30, 1893.*

Specific tax fund.	Normal School fund.	Agricultural School fund.	University fund.	Primary School fund.	Swamp land fund.	General fund.	Debit.	Credit.	Funds.
	$280 00	$120,468 07	$1,695 00	$50,963 43	$13,460 62	$9,727 15		$187,017 12	General fund.
$3,890 15								3,890 15	Normal School fund, interest.
31,464 01								31,464 01	Agricultural College interest fund.
36,601 90								36,601 90	University interest fund.
983,009 44								a 983,009 44	Primary school interest fund.
$1,054,965 50							$1,054,965 50	9,577 15	Swamp land fund.
	$280 00						280 00		
		$120,468 07					120,468 07		
			$1,695 00				1,695 00		
				$50,963 43			50,963 43		
					$13,460 62		13,460 62		
						$9,727 15	9,727 15		
							$1,251,559 77	$1,251,559 77	

a Interest on fund transferred under Sec. 1, Art. 14, State Constitution	$296,892 78
a Interest on primary school 5% fund, transferred under Sec. 5, Act 142, 1887	40,360 78
a Surplus in 1893, transferred under Sec. 1, Art. 14, State Constitution	645,755 88
	$983,009 44

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Table No. 4.—*Treasury balances; receipts to close of each month; disbursements to close of each month; money in treasury and in bank.*

Changes in balances.				Fiscal year closing June 30, 1893, months.	Balances July 1, 1892.	Receipts to close of month.	Balances and receipts to close of month.	Disbursements to close of month.	Balances at close of month.	Money at time of examination.		Date of examination by committee.
During each month.		At close of each month.										
Increase.	Decrease.	Increase.	Decrease.							In treasury.	In bank.	
				June 30, 1892	$1,241,971 82							
$152,195 42		$152,195 42		July, 1892		$477,776 76	$1,719,748 58	$325,581 34	$1,394,167 24	$10,394 25	$1,259,215 64	July 5, 1892
	$110,922 10	41,273 32		Aug., 1892		54,978 77	1,296,950 59	165,900 87	1,283,245 14	4,972 84	1,376,829 18	Aug. 2, 1892
	75,618 97		$34,345 65	Sept., 1892		64,609 34	1,309,581 16	140,228 91	1,207,626 17	3,401 87	1,269,859 01	Sept. 6, 1892
	164,118 67		198,464 32	Oct., 1892		61,252 47	1,303,224 29	225,371 14	1,043,507 50	6,593 29	1,184,264 12	Oct. 4, 1892
	648,879 97		847,344 29	Nov., 1892		33,180 69	1,230,152 51	637,060 66	394,627 53	4,490 54	1,088,651 94	Nov. 1, 1892
	48,748 65		896,092 94	Dec., 1892		111,354 60	1,353,326 42	160,103 25	345,378 88	8,910 70	383,361 88	Dec. 6, 1892
	3,457 83		899,550 77	Jan., 1893		210,565 47	1,452,537 29	214,023 30	342,421 05	11,373 60	384,505 28	Dec. 31, 1892
	307,112 01		592,438 76	Feb., 1893		448,736 88	1,690,708 70	141,624 87	649,533 06	28,245 29	314,175 76	Jan. 31, 1893
631,689 27		39,250 51		Mar., 1893		805,936 97	2,047,908 79	174,247 70	1,281,222 33	125,[illegible]70 62	523,562 44	Feb. 28, 1893
	75,462 64		36,212 13	Apr., 1893		245,363 81	1,487,335 63	320,826 45	1,205,759 69	160,482 15	1,120,740 18	Mar. 31, 1893
	633,277 42		669,489 55	May, 1893		79,020 56	1,320,992 38	712,297 98	572,482 27	150,873 91	1,048,885 78	Apr. 29, 1893
	24,970 53		694,460 08	June, 1893		178,215 25	1,420,187 07	203,185 78	547,511 74	161,901 95	410,580 32	May 31, 1893

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Table No. 5.—*Net receipts to swamp land and educational funds expended upon warrants*

For fiscal years closing—	Transfers to general fund.						Transfers to two	
	Primary school.	University.	Normal school.	Primary school five per cent.	Swamp land.	Agricultural College.	Primary school.	University.
Nov. 30, 1839	$3,673 86							
" 1841	8,402 41	$1,025 00						
" 1842	6,569 89	3,495 67						
" 1843	13,580 07	1,963 69						
" 1844	19,572 77	32,728 12						
" 1845	20,028 20	17,561 66						
" 1846	20,226 43	9,375 86						
" 1847	37,826 98	13,221 99						
" 1848	27,450 73	11,586 72						
" 1849	17,918 72	10,232 67						
" 1850	23,461 90	9,881 29	$1,679 70					
" 1851	40,540 22	11,534 52	540 36					
" 1852	32,359 39	15,911 73						
" 1853	107,417 20	34,984 44	436 75					
" 1854	116,496 27	81,384 79	4,591 37					
" 1855	61,469 78	24,199 48	3,746 95					
" 1856	48,360 61	8,040 13	4,463 47					
" 1857	25,887 51	9,082 47	1,524 87	$31,808 53	$44,360 23			
" 1858	19,212 06	2,370 85	360 00	28,647 04	28,647 04			
" 1859	19,603 82	6,322 60	630 00	28,285 88	28,285 88			
" 1860	23,067 15	7,703 49	347 50	7,164 90	7,164 90			
" 1861	21,188 02	9,660 25	1,308 50	963 71	963 72			
" 1862	34,987 74	13,668 81	2,774 00	4,262 14	4,262 13			
" 1863	12,460 32	7,222 92	650 00	2,015 80	2,015 81		$39,331 12	$21,232 62
" 1864							176,545 78	32,814 02
" 1865							111,600 55	17,724 58
" 1866							124,091 13	14,663 75
" 1867							112,835 44	19,282 37
" 1868						$2,300 00	112,077 73	7,114 97
" 1869						11,365 00	114,946 46	7,562 57
" 1870						5,895 00	105,880 86	3,412 20
Sept. 30, 1871						29,101 53	120,148 16	5,269 99
" 1872						33,447 29	154,797 59	5,521 40
" 1873						29,583 47	127,410 03	3,505 31
" 1874						4,686 75	40,752 64	4,053 36
" 1875	20,545 01	1,555 58	636 48	2,180 83	2,180 82	5,399 24	19,384 09	4,110 02
" 1876	62,173 38	3,902 79	1,149 68	6,594 57	6,594 57	5,549 30		
" 1877	47,783 34	2,886 45	120 00	2,789 95	2,789 95	2,337 22		
" 1878	62,048 80	4,575 33		4,052 04	4,052 05	9,619 99		
" 1879	72,629 64	6,338 40	2,394 00	4,591 26	4,591 24	8,590 53		
" 1880	112,856 17	7,132 50	820 00	5,923 51	5,923 52	13,762 28		
" 1881	154,922 00	14,250 62	2,000 13	4,519 52	4,519 53	20,281 18		
" 1882	214,812 21	5,562 72	1,440 00	7,126 07	7,126 05	51,449 27		
" 1883	139,753 17	7,799 52	790 00	6,197 77	6,197 79	33,656 28		
" 1884	60,732 26	2,421 40	419 36	15,181 56	15,181 57	13,802 87		
" 1885	59,379 49	1,556 06	500 00	2,006 70	2,006 69	12,460 87		
" 1886	94,857 15	5,191 31	553 75	5,262 43	5,262 43	16,545 31		
June 30, 1887	109,949 44	3,465 71	671 56	13,068 92	13,068 93	26,731 62		
" 1888	84,750 28	3,479 40	340 00	11,843 47	1,890 84	18,122 35		
a " 1888				a 197,085 69	a 197,085 69			
" 1889	52,254 72	3,764 92	310 50	7,639 55		11,431 65		
" 1890	40,387 25	1,807 78	299 50	2,633 19		15,991 64		
" 1891	41,315 21	3,130 16	662 50	6,927 30		21,994 89	c 1,291 61	
" 1892	43,071 68	3,993 92	120 00	4,296 67		5,808 90		
" 1893	51,113 43	1,695 00	280 00	3,883 47		120,468 07		
Footings	$2,291,587 68	$377,619 77	$36,610 93	$416,947 47		$521,882 70	$1,411,593 18	$146,287 16

a Balance from swamp land account transferred to P. S. five per cent fund Sept. 30, 1887, under Act 142, 1887, as follows: Used in general fund, $197,085.69; used in two million loan sinking fund, $197,075.79. Total, $394,161.48.

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drawn against general fund and two million loan sinking fund since the organization of the State.

million loan sinking fund.			Total transfers to general fund.	Total transfers to two million loan sinking fund.	Aggregate transfers for each year.	Aggregate transfers to close of each year.	For fiscal years closing—
Normal school.	Primary school five per cent.	Swamp land.					
			$3,673 86		$3,673 86	$3,673 86	Nov. 30, 1839
			9,427 41		9,427 41	13,101 27	" 1841
			10,065 56		10,065 56	23,166 83	" 1842
			15,543 76		15,543 76	38,710 59	" 1843
			52,300 89		52,300 89	91,011 48	" 1844
			37,589 86		37,589 86	128,601 34	" 1845
			29,602 29		29,602 29	158,203 63	" 1846
			51,048 97		51,048 97	209,252 60	" 1847
			39,037 45		39,037 45	248,290 05	" 1848
			28,152 39		28,152 39	276,442 44	" 1849
			34,022 99		34,022 99	310,465 43	" 1850
			52,615 10		52,615 10	363,080 53	" 1851
			48,271 12		48,271 12	411,351 65	" 1852
			142,888 39		142,888 39	554,240 04	" 1853
			152,472 43		152,472 43	706,712 47	" 1854
			89,416 21		89,416 21	796,128 68	" 1855
			61,364 21		61,364 21	857,492 89	" 1856
			112,608 61		112,608 61	970,101 50	" 1857
			79,236 99		79,236 99	1,049,338 49	" 1858
			83,128 18		83,128 18	1,132,466 67	" 1859
			50,447 94		50,447 94	1,182,914 61	" 1860
			34,084 20		34,084 20	1,246,998 81	" 1861
			59,954 82		59,954 82	1,276,953 63	" 1862
$4,472 01	$10,748 30	$10,748 30	24,364 85	$137,022 35	161,387 20	1,438,340 83	" 1863
5,424 85	13,178 85	13,178 85		241,142 35	241,142 35	1,679,483 18	" 1864
6,203 90	15,277 87	15,277 87		166,084 77	166,084 77	1,845,567 95	" 1865
2,672 80	11,224 58	11,224 58		163,906 84	163,906 84	2,009,474 79	" 1866
1,824 92	9,912 58	9,912 58		153,767 89	153,767 89	2,163,242 68	" 1867
760 00	34,122 43	34,122 44	2,300 00	188,197 57	190,497 57	2,353,740 25	" 1868
1,575 23	25,946 79	25,946 78	11,365 00	175,977 83	187,342 83	2,541,583 08	" 1869
760 00	4,001 89	4,001 89	5,395 00	118,056 84	123,951 84	2,665,534 92	" 1870
1,097 85	3,173 95	3,173 95	20,101 53	132,863 90	152,965 43	2,818,500 35	Sept. 30, 1871
419 67	32,660 03	32,660 03	33,447 39	226,058 72	259,506 11	3,078,006 46	" 1872
1,823 52	32,167 18	32,167 18	29,582 47	197,073 21	226,655 68	6,304,663 14	" 1873
900 44	3,863 43	3,863 43	4,686 75	53,433 30	58,120 05	3,362,783 19	" 1874
476 50	797 91	797 91	32,497 96	25,566 43	58,064 39	3,420,847 58	" 1875
			85,964 29		85,964 29	3,506,811 87	" 1876
			58,706 91		58,706 91	3,565,518 78	" 1877
			84,348 21		84,348 21	3,649,866 99	" 1878
			99,126 07		99,126 07	3,748,993 06	" 1879
			146,417 98		146,417 98	3,895,411 04	" 1880
			200,492 98		200,492 98	4,095,904 02	" 1881
			287,516 32		287,516 32	4,383,420 34	" 1882
			194,394 63		194,394 63	4,577,814 97	" 1883
			107,739 02		107,739 02	4,685,553 99	" 1884
			77,909 81		77,909 81	4,763,463 80	" 1885
			127,672 38		127,672 38	4,891,136 18	" 1886
			166,956 18		166,956 18	5,058,092 36	June 30, 1887
			120,426 34		120,426 34	5,178,518 70	" 1888
	a 197,075 79	a 197,075 79					" 1888
			75,401 34		75,401 34	5,253,920 04	" 1889
			b 61,119 31		61,119 31	5,315,039 35	" 1890
			74,030 06	1,291 61	75,321 67	5,390,361 02	" 1891
			57,291 17		57,291 17	5,447,652 19	" 1892
			177,439 97		177,439 97	5,625,092 16	" 1893
$23,411 69	$394,151 58		$3,644,648 55	$1,980,443 61			

b See Table No. 1, "Statement B." c Transfer from specific tax fund.

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Table No. 6.—*Analysis of State Treasury receipts and disbursements during fiscal year ending June 30, 1893.*

Analysis of receipts.					Funds and accounts.	Analysis of disbursements.				
Gross receipts.	Refundings.	Net cash receipts.				Net cash disbursements.			Refundings.	Gross disbursements.
		Total.	Net rev.	Revenue.		Revenue.	Net rev.	Total.		
$1,088,428 14	$130 09	$1,088,298 05		$1,088,298 05	Specific tax				a $130 09	$130 09
1,475,538 73	44,193 98	1,431,344 75	$22,313 16	1,409,031 59	General	$2,182,624 55	$52,506 07	$2,235,130 62	b 44,193 98	2,279,324 60
280 00		280 00		280 00	Normal.					
337 78		337 78	337 78		Normal School interest		4,143 10	4,143 10		4,143 10
120,468 07		120,468 07		120,468 07	Agricultural College.					
6,575 69		6,575 69	6,575 69		Agricultural College interest		51,713 00	51,713 00		51,713 00
1,695 00		1,695 00		1,695 00	University.					
1,873 76		1,873 76	1,873 76		University interest		49,289 17	49,289 17		49,289 17
51,113 43		51,113 43		51,113 43	Primary school	150 00		150 00		150 00
13,899 82		13,899 82	13,899 82		Primary school interest		1,075,769 47	1,075,769 47		1,075,769 47
e 12,460 62		5,361 96	5,361 96		Swamp land		1,478 49	1,478 49		d 9,577 15
					Escheats.					
					Two million loan sinking fund.					
					St. Mary's Falls Ship Canal.					
					War.					
2,320 53		2,320 53	2,320 53		Sundry deposits		355 07	355 07		355 07
$2,775,991 57	$44,324 07	$2,723,568 84	$52,682 70	$2,670,886 14		$2,182,774 55	$1,235,254 37	$3,418,028 92	$44,324 07	$3,470,451 65

a Payment refunded Niargara Fire Insurance Co.; payment refunded Hartford Boiler insurance Co.

b Sundry refundings as follows:

Old furniture	$4 44	
Session laws and reports	389 85	
Michigan reports	822 75	
Registered brands and labels	2 00	
Fees, franchise tax [$17,087.50, less refunding $338.50)	16,749 00	
Secretary of State's office	1,495 91	
State Treasury	28 00	
Land Office ($750.94, less refunding $2.00)	748 94	
Insurance Bureau	4 00	
Tax histories ($2,447.39, less refunding $2.00)	2,445 39	
		$22,691 28

Unexpended appropriations returned:

Industrial School for Boys	$360 61	
School for the Blind	5,799 06	
School for the Deaf	11,611 83	
State Public School	2,442 20	
Soldiers' aid	787 55	
Teachers' Institutes	1 45	
	$21,502 70	
	22,691 28	
		$44,193 98

e Includes $8,098.66 swamp land warrants.

d Includes $8,098.66 swamp land warrants.

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Table No. 7.—*Showing the balance in the State treasury, the amount belonging to "not revenue," and to revenue, respectively, the demand against the revenue portion of the balance, and the amount by which this class of liabilities is greater or less than the revenue balance on the 15th and the last day of the month during the fiscal year ending June 30, 1893.*

Dates.		Balance in State treasury.	Portion of balance belonging to		Liabilities of revenue greater than revenue balance.	Liabilities of revenue less than revenue balance.	Demands against revenue balance.		
			"Not revenue."	Revenue.			Undrawn appropriations less debit balance of sinking fund.	Amount of undrawn appropriations.	Credit balance of sinking fund.
July	15, 1892	$1,151,801 64	$203,824 53	$947,977 11		$410,187 46	$537,789 65	$537,789 65	
	30,* 1892	1,394,167 24	174,992 81	1,219,174 43		704,850 62	514,146 97	514,146 97	
August	15, 1892	1,328,260 16	175,440 64	1,152,819 52		677,061 79	475,757 73	475,757 73	
	31, 1892	1,283,245 14	176,027 92	1,107,217 22		647,351 79	459,865 43	459,865 43	
September	15, 1892	1,253,916 22	176,344 83	1,077,571 39		630,968 61	446,602 78	446,602 78	
	30, 1892	1,207,626 17	193,844 81	1,013,781 36		602,089 52	411,691 84	411,691 84	
October	15, 1892	1,115,363 56	185,002 03	930,361 53		553,495 95	376,865 58	376,865 58	
	31, 1892	1,043,507 50	648,791 10	394,716 40		57,373 60	337,342 80	337,342 80	
November	15, 1892	1,021,597 24	650,210 39	371,386 85		120,820 09	250,566 76	250,566 76	
	30, 1892	394,627 53	91,494 58	303,133 95		74,761 12	228,371 83	228,371 83	
December	15, 1892	332,228 14	91,456 61	240,776 53		74,774 20	166,002 33	166,002 33	
	30, 1892	345,878 88	108,832 22	237,046 66		93,712 97	143,333 69	143,333 69	
January	14,* 1893	341,336 29	109,309 86	231,946 43		136,720 89	95,225 54	95,225 54	
	31, 1893	312,421 05	108,986 72	233,434 33		166,466 96	66,967 37	66,967 37	
February	15, 1893	635,410 77	110,707 85	524,702 92		592,221 30	43,189 47	43,189 47	
	28, 1893	649,533 06	110,841 83	538,691 23		511,544 61	137,988 45	137,988 45	
March	15, 1893	1,065,647 04	112,637 06	953,009 98		836,186 52	229,460 52	229,460 52	
	31, 1893	1,281,222 33	133,788 23	1,147,434 10		818,070 82	463,151 51	463,151 51	
April	15, 1893	1,304,068 02	91,841 05	1,212,226 97		912,145 53	391,922 49	391,922 49	
	29,* 1893	1,205,759 69	617,516 07	588,243 62		798,381 04	407,378 65	407,378 65	
May	15, 1893	725,595 65	156,824 18	568,771 47	$162,798 53		888,394 18	888,394 18	
	31, 1893	572,482 27	104,635 59	467,846 68	415,871 81		988,354 11	988,354 11	
June	15, 1893	511,878 74	104,290 29	407,588 45	563,615 29		1,080,494 03	1,080,494 03	
	30, 1893	547,511 74	112,738 17	434,773 57	457,908 36		1,005,420 10	1,005,420 10	

* The 15th and the last day of the month fell on Sunday.

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Table No. 8.—*Abstracts of daily receipts in gross to the State treasury during the fiscal year closing June 30, 1893.*

Day of month.	Months in 1892.						Months in 1893.					
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.
1	$42,810 13	$3,864 95	$79 49	$248 79	$2,005 34	$35 67	a	$210,271 72	$898 01	$14,590 40	$2,357 70	$44 86
2	33 19	106 29	326 95	a	1,242 14	16,944 96	g	63,643 35	11,034 85	a	5,113 30	2,896 32
3	a	8,538 68	113 06	508 22	361 92	1,297 01	h	11,954 18	286 54	1,193 11	17,247 55	6,174 85
4	b	59 10	a	82 89	125 65	a	$324 76	5,066 90	7,107 26	3,088 42	8,677 15	a
5	13,390 62	20 42	c	321 04	239 72	218 77	10,947 31	a	a	4,632 97	1,324 29	28 52
6	5,879 85	507 68	179 89	530 13	a	640 30	792 59	101 49	9,778 70	161 11	547 43	603 68
7	1,443 02	a	215 16	10,062 81	1,392 76	1,056 94	16,057 11	5,079 08	806 70	46,834 59	a	3,292 21
8	2,942 16	39 83	232 90	18 60	113 30	142 53	a	13,239 63	12,322 92	207 78	2,812 15	242 92
9	651 80	165 23	220 98	a	10 14	55 13	467 37	22,067 43	31,872 55	a	587 41	709 40
10	a	48 83	27 53	302 26	255 03	6 19	254 95	6,234 44	24,968 30	35,393 54	943 52	3,655 17
11	627 09	321 49	a	265 71	8,991 84	a	39,586 84	6,942 35	255,448 41	17,342 78	2,518 33	a
12	1,058 39	145 84	157 73	560 16	29 70	14 36	50 66	a	a	1,157 47	211 60	46 02
13	102 42	155 13	415 00	159 30	a	131 86	1,820 69	1,216 15	40,354 18	40,670 13	112 98	224 16
14	272 47	a	392 23	412 38	429 43	11,878 81	769 14	283 28	85,387 01	4,917 31	a	546 44
15	507 69	18,252 32	273 79	409 04	47 85	67 11	a	4,380 90	20,279 67	620 14	14,880 54	189 61
16	6 11	336 31	63 77	a	5,874 85	8 79	9,068 38	30,381 30	27,108 04	a	2,898 36	156 01
17	a	10,242 64	113 92	149 50	77 06	1,387 70	34,521 64	19,590 27	41,893 38	5,239 35	719 17	34 24
18	219 34	117 44	a	28,448 79	138 81	a	245 01	31 32	15,172 60	775 65	604 76	a
19	27,894 12	1,786 78	1,284 40	181 88	55 04	8,920 06	4,584 06	a	a	1,609 40	59 93	1,183 24
20	427 60	7,372 73	168 66	88 30	a	5,221 50	4,715 92	27,090 87	35,586 31	165 64	8,434 67	3,632 00
21	25 73	a	65 15	d	3 69	7,093 04	5,329 16	3,853 54	44,549 43	7,701 07	a	208 98
22	66,354 18	21 02	178 13	205 97	9,327 15	17,536 24	a	i	3,282 55	1,143 55	422 17	12,291 97
23	2,158 31	28 83	208 96	a	199 36	7,908 47	8,127 59	2,051 60	20,198 82	a	432 74	3,537 74
24	a	30 27	9,832 07	8,641 22	e	241 96	6,921 35	1,517 34	2,065 97	1,940 60	802 59	1,524 38
25	121,444 08	41 76	a	332 44	174 14	a	77 02	2,996 71	23,962 82	1,128 92	984 40	a
26	6,681 06	443 58	422 00	106 74	269 98	f	6,923 57	a	a	5,962 36	175 61	13,270 95
27	2,526 88	5 54	15,695 89	9 17	a	1,083 22	9,348 51	8,838 77	44,296 19	15,511 66	557 57	8,225 91
28	67 12	a	15,188 51	5,582 28	2,135 38	529 94	6,191 06	1,901 26	332 30	1,213 17	a	1,608 13
29	112,652 79	570 89	10,184 20	1,084 33	460 21	17,677 84	a	.....	8,555 06	2,162 69	3,130 94	1,791 89
30	67,600 61	569 96	8,583 97	a	4,220 20	1,098 72	12,991 95	.....	32,834 44	a	j	112,100 65
31	a	1,185 23	.....	2,540 52	.....	10,207 48	30,450 83	.....	5,773 96	.....	2,463 67	.....
Footings	$477,776 76	$54,978 77	$64,609 34	$61,252 47	$38,180 69	$111,354 60	$210,565 47	$448,786 88	$805,936 97	$245,363 81	$79,020 56	$178,215 25

a Sunday.
b Holiday.
c Labor day—holiday.
d Columbus day—holiday.
e Thanksgiving day—holiday.
f Christmas—holiday.
g New Years—holiday.
h Treasury closed.
i Washington's birthday—holiday.
j Decoration day—holiday.

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Table No. 9.—*Abstracts of daily disbursements in gross from the State treasury during the fiscal year closing June 30, 1893.*

Day of month.	Months in 1892.						Months in 1893.					
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.
1	$15,073 64	$845 91	$6,579 89	$11,937 39	$2,430 36	$3,252 36	a	$2,107 09	$38,305 24	$29,740 03	$4,823 66	$1,493 30
2	11,940 79	38,469 03	1,528 29	a	1,006 27	1,707 26	g	11,171 32	9,050 90	a	2,464 36	10,335 44
3	a	4,184 62	730 58	2,609 90	2,525 85	11,634 11	h	4,286 90	7,283 94	6,666 70	5,796 68	17,160 19
4	b	5,792 15	a	3,061 37	1,022 06	a	30,785 93	24,560 82	2,046 53	25,049 29	2,071 36	a
5	1,581 44	1,477 05	c	3,823 67	1,345 36	3,297 48	3,342 40	a	a	48,177 64	2,199 55	3,069 57
6	4,979 68	4,818 24	1,844 89	674 02	a	1,600 45	1,496 58	3,741 97	4,478 62	37,403 62	793 18	7,007 87
7	50,545 44	a	3,600 78	8,922 17	464 37	29,046 10	5,600 98	1,403 48	1,166 21	4,787 41	a	5,508 16
8	38,316 57	2,823 63	1,154 63	24,961 71	248 49	25,427 58	a	2,135 81	15,250 01	17,046 33	787 33	724 74
9	11,022 51	114 72	177 15	a	77 70	10,644 57	6,028 60	808 70	4,206 89	a	6,178 38	2,279 78
10	a	28,755 71	1,494 98	32,469 11	9,376 62	3,246 98	20,376 56	3,361 14	49 56	3,492 02	9,484 75	286 79
11	11,776 59	480 93	a	1,287 48	468 66	a	751 48	622 62	497 29	1,478 06	274,398 27	a
12	1,084 50	203 67	816 43	12,713 36	381 89	2,358 14	2,287 59	a	a	496 65	77,390 70	11,107 84
13	9,920 75	412 76	12,349 85	1,340 84	a	179 47	2,298 97	155 70	671 71	269 83	129,908 52	4,692 11
14	1,136 52	a	825 92	1,726 88	16,555 23	2,396 48	2,644 92	2,471 80	683 25	2,776 87	a	15,415 09
15	2,510 58	9,804 45	850 24	616 04	1,252 22	98 05	a	663 83	520 97	628 11	21,251 25	176 81
16	4,702 93	371 78	17,566 39	a	125 40	7,271 53	1,610 46	29,539 68	224 04	a	28,572 04	126 69
17	a	2,083 76	845 08	2,498 64	2,487 55	1,261 49	797 46	3,473 80	1,291 99	481 33	18,044 09	2,054 91
18	28,412 48	3,028 06	a	408 89	2,681 22	a	3,180 57	1,411 49	1,815 03	1,154 34	11,349 76	a
19	633 81	11,269 55	447 32	2,362 92	491 59	3,359 38	4,128 39	a	a	68,438 65	1,083 96	3,322 11
20	13 45	1,062 41	1,486 73	77 38	a	1,068 25	6,784 05	229 78	351 09	15,189 25	10,096 41	6,254 53
21	29,001 20	a	2,346 81	d	34,934 64	2,412 19	33,490 27	17,638 82	811 73	6,932 31	a	570 96
22	8,330 24	86 72	1,994 33	8,203 62	114,577 33	2,191 67	a	i	548 88	995 27	21,498 27	10,783 51
23	48,618 91	4,619 66	3,360 56	a	178,534 69	1,948 74	31,876 97	5,086 33	1,838 09	a	11,788 14	2,029 95
24	a	23,017 35	941 29	10,477 42	e	1,665 29	2,672 63	9,323 20	28,221 92	1,009 14	3,954 21	13,252 49
25	2,453 28	4,966 18	a	2,529 77	195,299 09	a	6,636 26	5,056 30	1,724 08	7,736 80	21,115 64	a
26	2,727 20	697 81	1,601 71	50,222 64	81,275 35	f	6,610 72	a	a	9,106 97	13,778 26	10,516 17
27	19,921 99	9,941 89	45,958 17	10,315 03	a	1,498 88	4,518 15	5,865 37	3,936 88	6,650 44	7,428 04	6,204 08
28	8,422 72	a	21,457 82	10,826 88	11,330 85	5,470 92	20,547 04	6,508 92	7,665 46	21,269 98	a	3,591 69
29	6,070 83	2,311 13	5,236 53	16,495 26	22,089 37	17,336 21	a	.....	17,442 47	3,897 96	15,073 44	25,914 98
30	6,883 59	1,038 31	5,031 94	a	6,128 50	8,693 75	13,084 29	.....	13,890 43	a	j	39,306 07
31	a	3,273 39	.....	4,808 75	.....	11,035 92	2,522 03	.....	15,284 49	.....	11,072 73	
Footings	$325,581 34	$165,900 87	$140,228 31	$225,371 14	$687,060 66	$160,103 25	$214,023 30	$141,624 87	$174,247 70	$320,826 45	$712,297 98	$203,185 78

a Sunday.
b Holiday.
c Labor day—holiday.
d Columbus day—holiday.
e Thanksgiving day—holiday.
f Christmas—holiday.
g New year—holiday.
h Treasury not open.
i Washington's birthday—holiday.
j Decoration day—holiday.

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Table No. 10.—*Abstract of receipts from July 1, 1892, to close of each day, inclusive, during fiscal year closing June 30, 1893.*

Day of Month.	Months in 1892.						Months in 1893.					
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.
1	$42,810 13	$481,641 71	$532,835 02	$597,613 66	$660,622 68	$696,833 70	a	$1,228,989 82	$1,468,152 99	$2,317,932 35	$2,521,113 46	$2,597,821 18
2	42,843 32	481,748 00	533,161 97	a	661,864 82	713,778 66	g	1,292,633 17	1,479,187 84	a	2,526,226 76	2,600,717 50
3	a	490,286 68	533,275 03	598,121 88	662,226 74	715,075 67	h	1,304,587 35	1,479,474 38	2,319,175 46	2,543,474 31	2,606,892 35
4	b	490,345 78	a	598,204 77	662,352 39	a	$808,477 39	1,309,654 25	1,486,581 64	2,322,263 88	2,552,151 46	a
5	56,233 94	490,366 20	c	598,525 81	662,592 11	715,294 44	819,424 70	a	a	2,326,896 85	2,553,475 75	2,606,920 87
6	62,113 79	490,873 88	533,454 92	599,055 94	a	715,934 74	820,217 29	1,309,755 74	1,496,360 34	2,327,057 96	2,554,023 18	2,607,524 55
7	63,556 81	a	533,670 08	609,118 75	663,984 87	716,991 68	836,274 40	1,314,831 82	1,497,167 04	2,373,892 55	a	2,610,816 76
8	66,498 97	490,913 71	533,892 98	609,137 35	664,098 17	717,134 21	a	1,328,074 45	1,509,489 96	2,374,100 33	2,556,835 33	2,611,059 68
9	67,150 77	491,078 94	534,113 96	a	664,108 31	717,189 34	836,741 77	1,350,141 88	1,541,362 51	a	2,557,422 74	2,611,769 08
10	a	491,127 77	534,141 49	609,439 61	664,363 34	717,195 53	836,996 72	1,356,376 32	1,566,330 81	2,409,498 87	2,558,366 26	2,615,424 25
11	67,777 86	491,449 26	a	609,705 32	673,355 18	a	876,583 56	1,363,318 67	1,821,779 22	2,426,836 65	2,560,884 59	a
12	68,836 25	491,595 10	534,299 22	610,265 48	673,384 88	717,209 89	876,634 22	a	a	2,427,991 12	2,561,096 19	2,615,470 27
13	68,938 67	491,750 23	534,714 22	610,424 78	a	717,341 75	878,454 91	1,364,534 82	1,862,113 40	2,468,664 25	2,561,209 17	2,615,694 43
14	69,211 14	a	535,106 45	610,837 16	673,814 31	729,220 56	879,224 05	1,364,818 10	1,947,500 41	2,473,581 56	a	2,616,240 87
15	69,718 83	510,002 55	535,380 24	611,246 20	673,862 16	729,287 67	a	1,369,199 00	1,967,780 08	2,474,201 70	2,576,089 71	2,616,430 48
16	69,724 94	510,338 86	535,444 01	a	679,737 01	729,296 46	888,292 43	1,399,580 30	1,994,888 12	a	2,578,988 07	2,616,586 49
17	a	520,581 50	535,557 93	611,395 70	679,814 07	730,684 16	922,814 07	1,419,170 57	2,036,781 50	2,479,441 05	2,579,707 24	2,616,620 73
18	69,944 28	520,698 94	a	639,844 49	679,952 88	a	923,069 08	1,419,204 89	2,051,954 10	2,480,216 70	2,580,312 00	a
19	97,838 40	522,485 72	536,842 33	640,026 37	680,907 92	739,604 22	927,643 14	a	a	2,481,826 10	2,580,371 93	2,617,803 97
20	98,266 00	529,838 45	537,005 99	640,114 67	a	744,825 72	932,359 06	1,446,295 76	2,087,540 41	2,481,991 74	2,588,806 60	2,621,435 97
21	98,291 73	a	537,071 14	d	680,011 61	751,918 76	937,688 22	1,450,149 30	2,132,089 84	2,489,692 81	a	2,621,639 95
22	164,645 91	529,879 47	537,249 27	640,320 64	689,338 76	769,455 00	a	i	2,135,372 39	2,490,836 36	2,589,228 77	2,633,931 92
23	166,804 22	529,908 30	537,458 23	a	689,538 12	777,363 47	945,815 81	1,452,200 90	2,155,571 21	a	2,589,661 51	2,637,469 66
24	----------	529,938 57	547,290 30	648,961 86	e	777,605 43	952,737 16	1,453,718 24	2,157,647 18	2,492,776 96	2,590,464 10	2,638,994 04
25	288,248 30	529,980 33	a	649,294 30	689,712 26	a	952,814 18	1,456,714 95	2,181,600 00	2,493,905 88	2,591,448 50	a
26	294,929 36	530,428 91	547,712 30	649,401 04	689,982 24	f	952,737 75	a	a	2,499,868 24	2,591,624 14	2,652,264 99
27	297,456 24	530,429 45	563,408 19	649,410 21	a	778,638 65	969,084 26	1,465,553 72	2,225,596 19	2,515,379 90	2,592,181 71	2,660,490 90
28	297,528 36	a	578,596 70	654,992 49	692,117 62	779,168 59	975,275 32	1,467,454 98	2,226,228 49	2,516,593 07	a	2,662,099 03
29	410,176 15	531,000 34	588,780 90	656,076 82	692,577 83	796,846 43	a	----------	2,234,783 55	2,518,755 76	2,595,312 65	2,663,890 92
30	477,776 76	531,570 30	597,364 87	a	696,798 03	797,945 15	988,267 27	----------	2,267,617 99	a	j	2,775,991 57
31	a	532,755 53	----------	658,617 34	----------	808,152 63	1,018,718 10	----------	2,273,391 95	----------	2,597,776 32	

a Sunday.
b Holiday.
c Labor day—holiday.
d Columbus day—holiday.
e Thanksgiving—holiday.
f Christmas—holiday.
g New Year—holiday.
h Treasury closed.
i Washington's birthday holiday.
j Decoration day—holiday.

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Table No. 11.—*Abstract of disbursements from July 1, 1892, to close of each day, inclusive, during fiscal year closing June 30, 1893.*

Day of month.	Months in 1892.						Months in 1893.					
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.
1	$15,073 64	$326,427 25	$498,062 10	$643,647 91	$859,512 02	$1,547,394 68	a	$1,920,375 96	$2,098,198 98	$2,263,881 47	$2,559,791 55	$3,268,759 17
2	27,014 43	364,896 28	499,590 39	a	860,518 29	1,549,101 94	g	1,931,547 28	2,107,249 88	a	2,562,255 91	3,279,094 61
3	a	369,030 90	500,320 97	646,257 81	863,044 14	1,560,736 05	h	1,935,834 18	2,114,533 82	2,270,550 17	2,568,052 59	3,296,254 80
4	b	374,823 05	a	649,319 18	864,066 20	a	$1,735,031 50	1,960,395 00	2,116,580 35	2,295,599 46	2,570,123 95	a
5	28,595 87	376,300 10	c	653,142 85	865,411 56	1,564,033 53	1,738,373 90	a	a	2,343,777 10	2,572,323 50	3,299,324 37
6	33,575 55	381,118 34	502,165 86	653,816 87	a	1,565,633 98	1,739,870 48	1,964,136 97	2,121,058 97	2,381,180 72	2,573,116 68	3,306,332 24
7	84,120 99	a	505,766 64	662,739 04	865,875 93	1,594,680 08	1,745,471 46	1,965,540 45	2,122,225 18	2,385,918 13	a	3,311,840 40
8	122,437 56	383,941 97	506,921 27	687,700 75	866,124 42	1,620,107 66	a	1,967,676 26	2,187,475 19	2,402,964 46	2,573,854 01	3,312,565 14
9	133,460 07	384,056 69	507,098 42	a	866,202 12	1,630,752 23	1,751,500 06	1,968,484 96	2,141,682 08	a	2,580,032 39	3,314,844 92
10	a	412,812 40	508,593 40	720,169 86	875,578 74	1,633,999 21	1,771,876 62	1,971,846 10	2,141,731 64	2,406,456 48	2,589,517 14	3,315,131 71
11	145,286 66	413,298 33	a	721,457 34	876,047 40	a	1,772,628 10	1,972,468 72	2,142,228 98	2,407,934 54	2,863,915 41	a
12	146,321 16	413,497 00	509,409 83	734,170 70	876,429 29	1,636,357 35	1,774,915 69	a	a	2,408,431 19	2,941,306 11	3,326,239 55
13	156,241 91	413,909 76	521,759 68	735,511 54	a	1,636,536 82	1,777,214 66	1,972,624 42	2,142,900 64	2,408,701 02	3,071,214 63	3,330,931 66
14	157,378 43	a	522,585 60	737,238 42	892,984 52	1,638,983 30	1,779,859 58	1,975,096 22	2,143,583 89	2,411,477 39	a	3,346,346 75
15	159,889 01	423,714 21	523,435 84	737,854 46	894,236 74	1,639,031 35	a	1,975,760 05	2,144,104 86	2,412,105 50	3,092,465 88	3,346,523 56
16	164,591 94	424,085 99	541,002 23	a	894,362 14	1,646,302 88	1,781,470 04	2,005,299 73	2,144,328 90	a	3,121,037 92	3,346,650 25
17	a	426,169 75	541,847 31	740,353 10	896,849 69	1,647,564 37	1,782,267 50	2,008,778 53	2,145,620 89	2,412,586 83	3,139,082 01	3,348,705 16
18	193,004 12	429,197 81	a	740,761 99	899,530 91	a	1,785,448 07	2,010,185 02	2,147,435 92	2,413,741 17	3,150,431 77	a
19	193,637 93	440,467 36	542,294 63	743,124 91	900,032 50	1,650,923 75	1,789,576 46	a	a	2,482,179 82	3,151,465 73	3,352,027 27
20	193,651 38	441,529 77	543,781 36	743,202 29	a	1,651,992 00	1,796,360 51	2,010,414 80	2,147,787 01	2,497,369 07	3,161,562 14	3,358,281 80
21	222,652 58	a	546,128 17	d	924,957 14	1,654,404 19	1,829,850 78	2,028,053 62	2,148,598 74	2,504,801 38	a	3,358,352 76
22	230,982 82	441,616 49	548,122 50	751,405 91	1,049,534 47	1,656,595 86	a	i	2,149,147 62	2,505,296 65	3,183,060 41	3,369,636 27
23	279,601 73	446,236 15	551,483 06	a	1,228,069 16	1,658,544 60	1,861,727 75	2,033,139 95	2,150,985 71	a	3,194,843 55	3,371,666 22
24	a	469,253 50	552,424 35	761,883 33	e	1,660,209 89	1,864,400 38	2,042,463 15	2,174,207 63	2,506,305 79	3,193,797 76	3,384,918 71
25	282,055 01	474,219 68	a	764,413 10	1,423,368 25	a	1,871,036 64	2,047,519 45	2,175,931 71	2,514,042 59	3,219,913 40	a
26	284,782 21	474,917 49	554,026 06	814,635 74	1,504,643 60	f	1,877,647 36	a	a	2,523,149 56	3,233,691 66	3,395,434 88
27	304,704 20	484,859 38	599,984 73	824,950 77	a	1,661,708 77	1,882,165 51	2,053,384 82	2,179,868 59	2,529,800 00	3,241,119 70	3,401,638 96
28	313,126 92	a	621,442 05	835,777 65	1,515,974 45	1,667,179 69	1,902,712 55	2,059,893 74	2,187,584 05	2,551,069 93	a	3,405,220 65
29	319,197 75	487,170 51	626,678 58	852,272 91	1,538,013 82	1,684,515 90	a	----------	2,204,976 52	2,554,967 89	3,256,193 14	3,431,145 58
30	325,581 34	488,208 82	631,710 52	a	1,544,142 32	1,698,209 65	1,915,746 84	----------	2,218,856 95	a	j	3,470,451 65
31	a	491,482 21	----------	857,081 66	----------	1,704,245 57	1,918,268 87	----------	2,234,141 44	----------	3,267,265 87	----------

a Sunday.
b Holiday.
c Labor day—holiday.
d Columbus day—holiday.
e Thanksgiving—holiday.
f Christmas—holiday.
g New Years—holiday.
h Treasury closed.
i Washington's birthday.
j Decoration day—holiday.

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Table No. 12.—*Balance in State treasury at close of and increase or decrease for each day:*

Day of month.	Balance June 30, 1892, $1,241,971.82.	Months in 1892. July.	August.	September.	October.	November.
1st	Increase or decrease	+ $27,736 49	+ $3,019 04	— $6,500 40	— $11,688 60	— $425 02
	Balance	a-b 1,267,708 31	a 1,397,186 28	1,276,744 74	1,195,937 57	b 1,043,062 48
2d	Increase or decrease	— 11,907 60	— 38,362 74	— 1,201 34	c	+ 235 87
	Balance	b 1,257,800 71	1,358,823 54	1,275,543 40		1,043,318 35
3d	Increase or decrease	c	+ 4,404 06	— 617 52	— 2,101 68	— 2,163 93
	Balance		1,363,227 60	1,274,925 88	1,193,835 59	b 1,041,154 42
4th	Increase or decrease	d	— 5,733 05	c	— 2,978 48	— 896 41
	Balance		1,357,494 55		1,190,857 41	b 1,040,258 01
5th	Increase or decrease	+ 11,809 18	— 1,456 63	e	— 3,502 63	— 1,105 64
	Balance	a 1,269,609 89	1,356,037 92		1,187,354 78	b 1,039,152 37
6th	Increase or decrease	+ 900 17	— 4,310 56	— 1,665 00	— 143 89	c
	Balance	a 1,270,510 06	1,351,727 36	1,273,260 88	1,187,210 89	
7th	Increase or decrease	— 49,102 42	c	— 3,385 62	+ 1,140 64	+ 928 39
	Balance	b 1,221,407 64		1,269,875 26	1,188,351 53	1,040,080 76
8th	Increase or decrease	— 35,374 41	— 2,783 80	— 931 73	— 24,943 11	— 135 19
	Balance	b 1,186,033 23	1,348,943 56	1,268,943 53	1,163,408 42	1,039,945 57
9th	Increase or decrease	— 10,370 71	+ 50 51	+ 43 83	c	— 67 56
	Balance	b 1,175,662 52	1,348,994 07	1,268,987 36		1,039,878 01
10th	Increase or decrease	c	— 28,706 88	— 1,467 45	— 32,166 85	— 9,121 59
	Balance		1,320,287 19	1,267,519 91	1,131,241 57	b 1,030,756 42
11th	Increase or decrease	— 11,149 50	— 159 44	c	— 1,021 77	+ 8,523 18
	Balance	b 1,164,513 02	1,320,127 75		1,130,219 80	1,039,279 60
12th	Increase or decrease	— 26 11	— 57 83	— 658 70	— 13,153 20	— 352 19
	Balance	b 1,164,486 91	1,320,069 92	1,266,861 21	1,118,066 60	1,038,927 41
13th	Increase or decrease	— 9,818 33	— 257 63	— 11,934 85	— 1,181 54	c
	Balance	b 1,154,668 58	1,319,812 29	1,254,926 36	b 1,116,885 06	
14th	Increase or decrease	— 864 05	c	— 433 69	— 1,314 50	— 16,125 80
	Balance	b 1,153,804 53		1,254,492 67	b 1,115,570 56	b 1,022,801 61
15th	Increase or decrease	— 1,002 89	+ 8,447 87	— 576 45	— 207 00	— 1,204 37
	Balance	b 1,152,801 64	1,328,260 16	1,253,916 22	b 1,115,363 56	b 1,021,597 24
16th	Increase or decrease	— 4,696 52	— 35 47	— 17,502 62	c	+ 5,749 45
	Balance	b 1,147,104 82	1,328,224 69	1,236,413 60		1,027,346 69
17th	Increase or decrease	c	+ 8,158 88	— 731 16	— 2,349 14	— 2,410 49
	Balance		1,336,383 57	1,235,682 44	b 1,113,014 42	1,024,936 20
18th	Increase or decrease	— 28,192 84	— 2,910 62	c	+ 28,039 90	— 2,542 41
	Balance	b 1,118,911 98	1,333,472 95		1,141,054 32	1,022,393 79
19th	Increase or decrease	+ 27,260 31	— 9,482 77	+ 837 08	— 2,181 04	— 436 55
	Balance	1,146,172 29	1,323,990 18	1,236,519 52	1,138,873 28	1,021,957 24
20th	Increase or decrease	+ 414 15	+ 6,310 32	— 1,323 07	+ 10 92	c
	Balance	1,146,586 44	1,330,300 50	1,235,196 45	1,138,884 20	
21st	Increase or decrease	— 28,975 47	c	— 2,281 66	f	— 34,930 95
	Balance	b 1,117,610 97		1,232,914 79		b 987,026 29
22d	Increase or decrease	+ 58,023 94	— 65 70	— 816 20	— 7,997 65	— 105,250 18
	Balance	1,175,634 91	1,330,234 80	1,231,098 59	1,130,886 55	b 881,776 11
23d	Increase or decrease	— 46,460 60	— 4,590 83	— 3,151 60	c	— 178,335 33
	Balance	1,129,174 31	1,325,643 97	1,227,946 99		b 703,440 78
24th	Increase or decrease	c	— 22,987 08	+ 8,890 78	— 1,836 20	g
	Balance		1,302,656 89	1,236,837 77	1,129,050 35	
25th	Increase or decrease	+ 118,990 80	— 4,924 42	c	— 2,197 33	— 195,124 95
	Balance	1,248,165 11	1,297,732 47		1,126,853 02	b 508,315 83
26th	Increase or decrease	+ 3,953 86	— 254 23	— 1,179 71	— 50,115 90	— 81,005 37
	Balance	1,252,118 97	1,297,478 24	1,235,658 06	b 1,076,737 12	b 427,310 46
27th	Increase or decrease	— 17,395 11	— 9,936 35	— 30,262 28	— 10,305 86	c
	Balance	1,234,723 86	1,287,541 89	1,205,395 78	b 1,066,431 26	
28th	Increase or decrease	— 8,355 60	c	— 6,269 31	— 5,244 60	— 9,195 47
	Balance	1,226,368 26		1,199,126 47	b 1,061,186 66	b 418,114 99
29th	Increase or decrease	+ 106,581 96	— 1,740 24	+ 4,947 67	— 15,410 93	— 21,579 16
	Balance	a 1,332,950 22	1,285,801 65	1,204,074 14	b 1,045,775 73	b 396,535 83
30th	Increase or decrease	+ 61,217 02	— 468 35	+ 3,552 03	c	— 1,908 30
	Balance	a 1,394,167 24	1,285,333 30	1,207,626 17		b 394,627 53
31st	Increase or decrease	c	— 2,088 16	----------	— 2,268 23	----------
	Balance		1,283,245 14	----------	b 1,043,507 50	----------
No. times balance increased		10	6	5	3	4
" " " decreased		15	21	20	22	20
" " maximum charged		5	1	0	0	0
" " minimum "		13	0	0	9	15

Maximum balance during fiscal year.
Minimum balance during fiscal year.
a Maximum since commencement of fiscal year.
b Minimum since commencement of fiscal year.

c Sunday.
d Holiday.
e Labor day—holiday.
f Columbus day—holiday.

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also maximum and minimum balances during the fiscal year ending June 30, 1893.

December.	January.	February.	March.	April.	May.	June.	Day of month.
	Months in 1893.						
— $3,216 69	c	+ $208,164 63	— $37,607 23	+ $14,850 37	— $2,465 96	— $1,448 44	1st.
b 391,410 84		550,585 68	611,925 83	1,296,072 70	1,208,298 73	571,033 83	
+ 15,237 70	i	+ 52,472 03	+ 1,983 95	c	+ 2,648 94	— 7,439 12	2d.
406,648 54		603,057 71	613,909 78		1,205,942 67	563,594 71	
— 10,337 10	j	+ 7,667 28	— 6,997 40	— 5,475 59	+ 11,450 87	— 10,985 34	3d.
396,311 44		610,724 99	606,912 38	1,290,597 11	1,217,393 54	552,609 37	
c	— 80,461 17	— 19,493 92	+ 5,060 73	— 21,960 87	+ 6,605 79	c	4th.
	b 315,417 71	591,231 07	611,973 11	1,268,636 24	1,223,999 33		
— 3,078 71	+ 7,604 91	c	c	— 43,544 67	— 875 26	— 3,041 05	5th.
393,232 73	323,022 62			1,225,091 57	1,223,124 07	549,568 32	
— 960 15	— 703 99	— 3,640 48	+ 5,300 08	— 37,242 51	— 245 75	— 6,404 19	6th.
392,272 58	322,318 63	587,590 59	617,273 19	1,187,849 06	1,222,878 32	543,164 13	
— 27,989 16	+ 10,456 13	+ 3,675 60	— 359 51	+ 42,097 18	c	— 2,215 95	7th.
b 364,283 42	332,774 76	591,266 19	616,913 68	1,229,946 24		540,948 18	
— 25,285 05	c	+ 11,103 82	— 2,927 09	— 16,838 55	+ 2,074 82	— 481 82	8th.
b 338,998 37		602,370 01	613,986 59	1,213,107 69	1,224,953 14	540,466 36	
— 10,589 44	— 5,561 23	+ 21,258 73	+ 27,665 66	c	— 5,590 97	— 1,570 38	9th.
b 328,408 93	327,213 53	623,628 74	641,652 25		1,219,362 17	538,895 98	
— 3,240 79	— 20,121 61	+ 2,873 30	+ 24,918 74	+ 31,901 52	— 8,541 23	+ 2,368 38	10th.
b 325,168 14	b 307,091 92	626,502 04	666,570 99	1,245,009 21	1,210,820 94	542,264 36	
c	+ 38,835 36	+ 6,319 73	+ 254,951 12	+ 15,864 72	— 271,879 94	c	11th.
	345,927 28	632,821 77	921,522 11	1,260,873 93	938,941 00		
— 2,343 78	— 3,236 93	c	c	+ 660 82	— 77,179 10	— 11,061 82	12th.
b 322,824 36	342,690 35			1,261,534 75	861,761 90	531,202 54	
— 47 61	— 478 28	+ 1,060 45	+ 39,662 47	+ 40,400 30	— 129,795 54	— 4,467 95	13th.
b 322,776 75	343,212 07	633,882 22	961,184 58	1,301,985 05	731,966 36	526,734 59	
+ 9,462 33	— 1,875 78	— 2,188 52	+ 84,703 76	+ 2,140 94	c	— 14,868 65	14th.
332,259 08	341,336 29	631,693 70	1,045,888 34	1,304,075 99		511,865 94	
— 30 94	c	+ 3,717 07	+ 19,758 70	— 7 97	— 6,870 71	+ 12 80	15th.
332,228 14		635,410 77	1,065,647 04	1,304,068 02	725,595 65	511,878 74	
— 7,262 74	+ 7,457 92	+ 841 62	+ 26,884 00	c	— 25,672 66	+ 29 32	16th.
324,965 40	348,794 21	636,252 39	1,092,531 04		699,921 97	511,908 06	
+ 126 21	+ 33,724 18	+ 16,116 47	+ 40,601 39	+ 4,758 02	— 17,324 92	— 2,020 67	17th.
325,091 61	382,518 39	652,368 86	1,133,132 43	1,308,826 04	682,597 05	509,887 39	
c	— 2,985 56	— 1,377 17	+ 13,357 57	— 378 69	— 10,745 00	c	18th.
	379,532 83	650,991 69	1,146,490 00	1,308,447 35	671,852 05		
+ 5,560 68	+ 455 67	c	c	— 66,829 25	— 974 03	— 2,138 87	19th.
330,652 29	380,038 50			1,241,618 10	670,878 02	507,748 52	
+ 4,153 25	— 2,068 13	+ 26,861 09	+ 35,235 22	— 15,023 61	— 1,661 74	— 2,622 53	20th.
334,805 54	377,970 37	677,852 78	1,181,725 22	1,226,594 49	669,216 28	505,125 99	
+ 4,680 85	— 28,161 11	— 13,785 28	+ 43,737 70	+ 768 76	c	— 366 98	21st.
339,486 39	349,809 26	664,067 50	1,225,462 92	1,227,363 25		504,759 01	
+ 15,344 57	c	k	+ 2,733 67	+ 148 28	— 21,076 10	+ 1,508 46	22d.
354,830 96			1,228,196 59	1,227,511 53	648,140 18	506,267 47	
+ 5,959 73	— 23,749 38	— 3,084 73	+ 18,360 73	c	— 11,350 40	+ 1,507 79	23d.
360,790 69	326,059 88	661,082 77	1,246,557 32		636,789 78	507,775 26	
— 1,428 33	+ 4,248 72	— 7,805 86	— 21,155 95	+ 931 46	— 3,151 62	— 11,728 11	24th.
359,367 36	330,308 60	653,226 91	1,225,401 37	1,228,442 99	633,638 16	496,047 15	
c	— 6,559 24	— 2,059 59	+ 22,238 74	— 6,607 88	— 20,131 24	c	25th.
	323,749 36	651,167 32	1,247,640 11	1,221,835 11	613,506 92		
h	+ 312 85	c	c	— 3,144 61	— 13,602 62	+ 2,754 78	26th.
	324,062 21			1,218,690 50	599,904 30	498,801 93	
— 465 66	+ 4,328 36	+ 2,973 40	+ 40,359 31	+ 8,861 22	— 6,870 47	+ 2,021 83	27th.
358,901 70	328,390 57	654,140 72	1,287,999 42	1,227,551 72	593,033 83	500,823 76	
— 4,940 98	— 14,355 98	— 4,607 66	— 7,333 16	— 20,056 76	c	— 1,983 56	28th.
353,960 72	314,534 59	649,533 06	1,280,666 26	1,207,494 96		498,840 20	
+ 341 63	c	----------	— 8,887 41	— 1,735 27	— 11,942 50	— 24,123 04	29th.
354,302 35		----------	1,371,778 85	1,205,759 69	581,091 33	474,717 16	
— 7,595 03	— 42 34	----------	+ 18,954 01	c	l	+ 72,794 58	30th.
346,707 32	314,492 25	----------	1,390,732 86			547,511 74	
— 828 44	+ 27,928 80	----------	— 9,510 53	----------	— 8,609 06	----------	31st.
345,878 88	342,421 05	----------	1,381,222 33	----------	572,482 27	----------	
9	9	14	19	12	4	8	
17	13	9	8	13	22	18	
0	0	0	0	0	0	0	
7	2	0	0	0	0	0	

g Thanksgiving day—holiday.
h Christmas—holiday.
i New year—holiday.
j Treasury closed.
k Washington's birthday—holiday.
l Decoration day—holiday.

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Table No. 13.—*Specific tax fund.*

1893.		Dr.	Cr.
June 30	To amount transferred under Sec. 1, Art. 14, State Constitution, (table No. 3): To primary school interest fund	$983,009 44	
	University interest fund	36,601 90	
	Agricultural College interest fund	31,464 01	
	Normal School interest fund	3,890 15	
	general		
	a Refunding insurance specific taxes	120 09	
	By cash received, (table No. 52): From railroad companies		$849,696 82
	mining companies		
	insurance companies		206,568 38
	express companies		2,696 44
	telephone and telegraph companies		26,560 93
	plank road companies		904 53
	river improvement companies		1,987 63
	freight, sleeping and palace car companies		73 41
	Balance undrawn	33,332 55	
		$1,088,428 14	$1,088,428 14

Table No. 14.—*Normal School fund.*

1893.		Dr.	Cr.
June 30	To amount transferred to general fund (table No. 3)	$280 00	
	By receipts during fiscal year		$280 00
		$280 00	$280 00

Table No. 15.—*Normal School interest fund.*

1893.		Dr.	Cr.
June 30	To amount paid on requisition of State Board of Education	$4,143 10	
	" " for appraisals		
	By interest during fiscal year		$337 78
	amount transferred from specific tax fund (table No. 3)		3,890 15
	balance June 30, 1892		1,027 06
	To " " " 1893	1,111 89	
		$5,254 99	$5,254 99

Table No. 16.—*Agricultural College fund.*

1893.		Dr.	Cr.
June 30	To amount transferred to general fund (table No. 3)	$120,468 07	
	By receipts during fiscal year		$120,468 07
		$120,468 07	$120,468 07

Table No. 17.—*Agricultural College interest fund.*

1893.		Dr.	Cr.
June 30	To amount paid Agricultural College	$51,600 34	
	" " for appraisals	76 96	
	" " " advertising lands	35 70	
	By interest on lands during fiscal year		$6,535 69
	amounts collected on trespass		40 00
	transfers from specific tax fund		31,464 01
		$51,713 00	$38,039 70
	balance June 30, 1892		27,673 28
	To " " " 1893	13,999 98	
		$65,712 98	$65,712 98

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Table No. 18.—*University fund.*

1893.		Dr.	Cr.
June 30	To amount transferred to general fund (table No. 3)	$1,695 00	
	By receipts during fiscal year		$1,695 00
		$1,695 00	$1,695 00

Table No. 19.—*University interest fund.*

1893.		Dr.	Cr.
June 30	To amount paid University of Michigan	$49,289 17	
	By interest on lands during fiscal year		$1,873 76
	transfer from specific tax fund		36,601 90
			$38,475 66
	By balance June 30, 1893		10,813 51
		$49,289 17	$49,289 17

Table No. 20.—*Primary School fund.*

1893.		Dr.	Cr.
June 30	To amount transferred to general fund	$50,963 43	
	" refunded	150 00	
	By receipts during fiscal year		$51,113 43
		$51,113 43	$51,113 43

Table No. 21.—*Primary School interest fund.*

1893.		Dr.	Cr.
June 30	To amount paid counties, apportioned by Supt. of Public Instruct'n	$1,075,458 34	
	" refunded	43 34	
	" paid for appraisals	211 79	
	" " " advertising lands	56 00	
	By receipts during fiscal year, interest on bal. due from purchasers		$13,121 04
	" from trespass		778 78
	amount transferred (table No. 3): From specific tax fund—Interest on Primary School Fund		296,892 78
	amount transferred (table No. 3): From specific tax fund—Interest on Primary School 5% Fund		40,360 78
	amount transferred (table No. 3): Surplus, Sec. 1. Art. 14, State Constitution		645,755 88
		$1,075,769 47	$996,909 26
	By balance June 30, 1892		94,373 98
	To " " " 1893	15,513 77	
	A. Crawford Co. apportionment ($568.26) paid July 1893. (Fis. year '94)	$1,091,283 24	$1,091,283 24

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Table No. 22.—*Swamp Land fund.*

1893.				Dr.	Cr.
June 30	To amount expended on State roads and ditches—Warrants, Sec. 67, 1867:				
	Alger and Delta State roads	$3,890 00			
	Arenac, Iosco and Ogemaw State roads	3,500 00			
			$7,390 00		
	Monitor and Bangor State ditches		1,868 25	$9,258 25	
	amount paid for advertising forfeited land		$69 30		
	" " " appraisals		32 00		
	" " " examination of lands and roads		17 00		
	" " clerk of Board of Control		200 00	$318 90	
	By am't received from sale of State swamp lands, war'nts		$9,258 25		
	cash { principal	$3,235 75			
	cash { interest	966 62	4,202 37		$13,460 62
				$9,577 15 13,460 62	$13,460 62
	To amount transferred (Table No 3) to general fund				9,577 15
	By " " " " " " "				
				$23,037 77	$23,037 77

Table No. 23.—*St. Mary's Falls Ship Canal fund.*

1893.		Dr.	Cr.
June 30	To balance June 30, 1892	$68,927 12	
	By " " " 1893		$68,927 12
		$68,927 12	$68,927 12

Table No. 24.—*War fund.*

1893.		Dr.	Cr.
June 30	To balance June 30, 1892	$280 00	
	By " " " 1893		$280 00
		$280 00	$280 00

Table No. 25.—*Sundry Deposits account.*

1893.		Dr.	Cr.
June 30	To disbursements during fiscal year (table No. 2 B)	$100 00	
	By receipts " " " (" " ")		$810 42
	balance June 30, 1892		11,220 00
	To " " " 1893	11,920 42	
		$12,020 42	$12,020 42

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Table No. 26.—*Salaries paid to officers and employes (exclusive of officers paid from appropriation accounts and extra clerks) of the several State departments.*

Salaries per annum.	To whom paid and for what time.	Amounts paid. Each person.	Each office.	Each department.
	EXECUTIVE OFFICE:			
$4,000 00	*Governor*—Edwin B. Winans,			
	From July 1, 1892, to December 31, 1892	$2,000 00		
	—John T. Rich,			
	From January 1, 1893, to June 30, 1893	2,000 00	$4,000 00	
1,800 00	*Governor's Private Secretary*—Geo. G. Winans,			
	From July 1, 1892, to December 31, 1892	$900 00		
	—Arthur P. Loomis,			
	From January 1, 1893, to June 30, 1893	900 00	1,800 00	
800 00	*Executive Clerk*—Howard Hovey,			
	From July 1, 1892, to December 31, 1892	$400 00		
	—J. H. Cole,			
	From January 1, 1893, to June 30, 1893	400 00	800 00	$6,600 00
	SECRETARY OF STATE'S OFFICE:			
2,000 00	*Secretary of State*—Daniel E. Soper,			
	From July 1, 1892, to December 31, 1892	$400 00		
	—John W. Jochim,			
	From January 1, 1893, to June 30, 1893	693 33	$1,093 33	
2,000 00	*Deputy Secretary of State*—Louis E. Rowley,			
	From July 1, 1892 to December 31, 1892	$1,000 00		
	—August W. Lindholm,			
	From January 1, 1893, to June 30, 1893	1,000 00	2,000 00	
1,200 00	*Chief Clerk*—Frank A. Potter,			
	From July 1, 1892, to December 31, 1892	$600 00		
	—Clinton Spencer,			
	From January 1, 1893, to June 30, 1893	600 00	1,200 00	4,293 33
	STATE TREASURY:			
2,000 00	*State Treasurer*—Frederick Braastad,			
	From July 1, 1892, to December 31, 1892	$500 00		
	—J. F. Hambitzer,			
	From January 1, 1893, to June 30, 1893	597 22	$1,097 22	
2,000 00	*Deputy State Treasurer*—Aubrey D. Garner,			
	From July 1, 1892, to December 31, 1892	$1,000 00		
	Chas. E. Baxter,			
	From January 1, 1893, to June 30, 1893	1,000 00	2,000 00	
1,500 00	*Cashier*—Perry J. Davis,			
	From July 1, 1892, to June 30, 1893		1,500 00	
1,200 00	*Bookkeeper*—Dennis Quinlan,			
	From July 1, 1892, to December 31, 1892	$600 00		
	—Will J. Evans,			
	From January 1, 1893, to June 30, 1893	600 00	1,200 00	
1,200 00	*Chief Clerk*—B. Trygsland,			
	From July 1, 1892, to December, 31, 1892	$600 00		
	—Frank E. Briggs,			
	From January 1, 1893, to June 30, 1893	600 00	1,200 00	6,997 22
	AUDITOR GENERAL'S OFFICE:			
2,000 00	*Auditor General*—Geo. W. Stone,			
	From July 1, 1892, to December 31, 1892	$1,000 00		
	—Stanley W. Turner,			
	From January 1, 1893, to June 30, 1893	1,097 20	$2,097 20	
2,000 00	*Deputy Auditor General*—Hubert R. Pratt,			
	From July 1, 1892, to March 31, 1893	$1,500 00		
	—D. B. Ainger,			
	From April 1, 1893, to June 30, 1893	500 00	2,000 00	
2,000 00	*General Accountant*—Geo. B. Caldwell,			
	From July 1, 1892, to December 31, 1892	$1,000 00		
	—O. C. Tompkins,			
	From January 1, 1893, to June 30, 1893	1,000 00	2,000 00	

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Table No. 26.—Continued.

Salaries per annum.	To whom paid and for what time.	Amounts paid. Each person.	Each office.	Each department.
	Auditor General's Office—*Continued:*			
$1,600 00	*Private Secretary*—Fred G. Stone,			
	From July 1, 1892, to December 31, 1892	$800 00		
	—Harry O. Turner,			
	From January 1, 1893, to June 30, 1893	800 00	$1,600 00	
1,200 00	*Bookkeeper*—D. H. Christholm,			
	From July 1, 1892, to October 16, 1892	$352 00		
	—T. W. Averill,			
	From October 17, 1892, to January 14, 1893	304 00		
	—Robert A. Campbell,			
	From January 15, 1893, to June 30, 1893	544 00	1,200 00	
1,100 00	*Assistant Bookkeeper*—Thos. W. Averill,			
	From July 1, 1892, to October 16, 1892	$322 66		
	—S. H. Beecher,			
	From October 17, 1892, to January 31, 1893	319 00		
	—Harry A. Morris,			
	From February 1, 1893, to June 30, 1893	458 34	1,100 00	
1,200 00	*Chief Clerk*—Mark L. Vining,			
	From July 1, 1892, to December 31, 1892	$600 00		
	—John Cole,			
	From January 1, 1893, to June 30, 1893	600 00	1,200 00	
1,100 00	*Assistant Chief Clerk*—Edwin J. Pink,			
	From July 1, 1892, to December 31, 1892	$550 00		
	—W. S. Humphrey,			
	From January 1, 1893, to June 30, 1893	550 00	1,100 00	
1,100 00	*Abstract Clerk*—Geo. A. Caine,			
	From July 1, 1892, to March 31, 1893	$824 99		
	—G. R. Smith,			
	From April 1, 1893, to 30, 1893	70 00	894 99	$13,192 16
	State Land Office:			
2,000 00	*Commissioner*—Geo. T. Shaffer,			
	From July 1, 1892, to December 31, 1892	$400 00		
	—John G. Berry,			
	From January 1, 1893, to June 30, 1893	693 30	$1,093 30	
2,000 00	*Deputy Commissioner of Land Office*—Lowell H. Glover,			
	From July 1, 1892, to December 31, 1892	$1,000 00		
	—A. Cameron,			
	From January 1, 1893, to June 30, 1893	1,000 00	2,000 00	
1,200 00	*Bookkeeper*—Henry J. Ohls,			
	From July 1, 1892, to December 31, 1892	$600 00		
	—Henry Whitely,			
	From January 1, 1893, to June 30, 1893	600 00	1,200 00	
1,200 00	*Chief Clerk*—Richard E. Kearns,			
	From July 1, 1892, to December 31, 1892	$600 00		
	—John F. Wilkinson,			
	From January 1, 1893, to June 30, 1893	600 00	1,200 00	
1,200 00	*Draughtsman*—Sadie Shaffer,			
	From July 1, 1892, to December 31, 1892	600 00		
	—James I. Berry,			
	From January 16, 1893, to June 30, 1893	550 00	1,150 00	6,648 30
	Superintendent of Public Instruction Office:			
2,000 00	*Superintendent*—Ferris S. Fitch,			
	From July 1, 1892, to December 31, 1892	$500 00		
	—H. R. Pattengill,			
	From January 1, 1893, to June 30, 1893	749 97	1,249 97	
2,000 00	*Deputy Superintendent*—Hugh Brown,			
	From July 1, 1892, to December 24, 1892	$974 37		
	—Fannie B. Butler,			
	From December 27, 1892, to December 31, 1892	25 63		
	—J. E. Hammond,			
	From January 1, 1893, to June 30, 1893	999 97	1,999 97	3,249 94

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Table No. 26.—Continued.

Salaries per annum.	To whom paid and for what time.	Amounts paid. Each person.	Each office.	Each department.
	Attorney General's Office:			
$3,000 00	*Attorney General*—A. A. Ellis,			
	From July 1, 1892, to June 30, 1893	----------	$2,555 41	
3,000 00	*Clerks to Attorney General*—Chas. W. Nichols,			
	From July 1, 1892, to June 30, 1893	$1,629 15		
	—F. C. Miller.			
	From July 1, 1892, to June 30, 1893	420 00		
	—Chas. P. Locke,			
	From July 1, 1892, to December 31, 1892	240 00		
	—Carrie Fassett,			
	From January 1, 1893, to February 3, 1893	40 00		
	—Jennie Pyne,			
	From February 1, 1893, to February 4, 1893	4 60		
	—Jennie Wortley,			
	From February 5, 1893, to March 31, 1893	75 40		
	—M. F. Renwick,			
	From April 1, 1893, to June 30, 1893	130 00	2,539 15	$5,094 56
	State Library:			
1,200 00	*State Librarian*—Mrs. M. C. Calhoun,			
	From July 1, 1892, to March 31, 1893	$900 00		
	—Mrs. M. C. Spencer,			
	From April 1, 1893, to June 30, 1893	300 00	$1,200 00	
900 00	*Assistant Librarian*—Mrs. M. C. Spencer,			
	From July 1, 1892, to March 31, 1893	$675 00		
	—Lillie B. Ronan.			
	From April 1, 1893, to June 30, 1893	225 00	900 00	2,100 00
	Insurance Commissioner's Office:			
2,000 00	*Commissioner*—Wm. E. Magill,			
	From July 1, 1892, to June 30, 1893	----------	$1,999 99	
1,500 00	*Deputy Commissioner*—J. N. McNight,			
	From July 1, 1892, to June 30, 1893	----------	1,500 00	
1,200 00	*Chief Clerk*—H. D. Pugh,			
	From July 1, 1892, to June 30, 1893	----------	1,200 00	4,699 99
	Railroad Commissioner's Office:			
2,500 00	*Commissioner*—Chas. R. Whitman,			
	From July 1, 1892, to January 11, 1893	$1,319 44		
	—S. R. Billings			
	From January 12, 1893, to June 30, 1893	1,180 54	$2,499 98	
1,500 00	*Deputy Commissioner*—Robt. Laughlin,			
	From July 1, 1892, to April 5, 1893	$1,145 80		
	—Ed. A. Rundell,			
	From April 6, 1893, to June 30, 1893	358 33	1,504 13	
1,500 00	*Mechanical Engineer*—Alfred Updyke,			
	From July 1, 1892, to February 5, 1893	$892 84		
	—E. F. Moore,			
	From February 6, 1893, to June 30, 1893	607 16	1,500 00	5,504 11
	Secretary of State Board of Agriculture:			
1,000 00	*Secretary*—H. G. Reynolds,			
	From June 1, 1892, to May 31, 1893	----------	$1,000 00	1,000 00
	Game and Fish Warden:			
1,200 00	*Warden*—Chas. S. Hampton,			
	From July 1, 1892, to June 30, 1893	----------	$1,200 00	1,200 00
	Military Officers:			
1,000 00	*Adjutant General*—J. S. Farrar,			
	From July 1, 1892, to January 10, 1893	$527 77		
	—Chas. L. Eaton,			
	From January 11, 1893, to June 30, 1893	472 21	$999 98	

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Table No. 26.—CONTINUED.

Salaries per annum.	To whom paid and for what time.	Amounts paid. Each person.	Each office.	Each department.
	MILITARY OFFICERS—*Continued:*			
$1,000 00	*Quartermaster General*—Frederick B. Wood,			
	From July 1, 1892, to January 10, 1893	$533 33		
	—G. M. Devlin,			
	From January 11, 1893, to June 30, 1893	466 67	$1,000 00	
1,000 00	*Inspector General*—Henry B. Lothrop,			
	From July 1, 1892, to January 19, 1893	$550 00		
	—Frank J. Haynes,			
	From January 20, 1893, to June 30, 1893	449 99	999 99	$2,999 97
	COMMISSIONER OF LABOR:			
2,000 00	*Commissioner*—Henry A. Robinson,			
	From July 1, 1892 to March 31, 1893	$1,499 98		
	—Chas. H. Morse,			
	From April 20, 1893, to June 30, 1893	433 32	1,933 30	
1,500 00	*Deputy Commissioner*—Milo E. Marsh,			
	From July 1, 1892, to May 10, 1893	$1,283 34		
	—Joe. W. Selder.,			
	From May 11, 1893, to June 30, 1993	217 69	1,501 03	3,434 33
$72,600 00	Total to table No. 13			$67,008 94

RECAPITULATION.

	Totals.
Salaries per annum at present rates	$72,600 00
Deduct difference between present and former salaries for time old salaries were paid	5,274 42
	$67,325 58
Add amount undrawn June 30, 1892	83 34
	$67,408 92
Deduct amount not earned on account of vacancy and lost time	321 71
Amount subject to draft during fiscal year	$67,087 21
Amount drawn during fiscal year	67,008 94
Amount undrawn June 30, 1893	$78 27

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Table. No 27 A.—*Expenses of State banking department.*

Salaries per annum.	To whom paid and for what time.	Amount paid.	
		Each department.	Totals.
$2,500 00	*Commissioner of Banking*—T. C. Sherwood, From July 1, 1892, to June 30, 1893	$2,500 00	$2,500 00
2,000 00	*Deputy Commissioner*—E. A. Sunderlin, From July 1, 1892, to June 30, 1893	$2,000 00	2,000 00
1,500 00	*Examiner*—L. M. Sherwood, From July 1, 1892, to June 30, 1893	$1,500 00	1,500 00
	Extra clerks—Mrs. L. M. Sherwood, Services in September, October, November and December, 1892	$250 00	250 00
	Total for salaries during fiscal year of 1892		$6,250 00
	All other expense—Traveling, office and incidental		3,609 07
	Total		$9,859 07

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Table No. 27.—*Payments on account of judicial department.*

Salaries per annum.	To whom paid and for what time.	Amount paid.		
	SUPREME COURT:			
$5,000 00	*Chief Justice*—A. B. Morse,			
	From July 1, 1892, to Oct. 4, 1892	$1,300 00		
	—George H. Durand,			
	From Oct. 5, 1892, to Dec. 31, 1892	1,200 00		
	—Frank A. Hooker,			
	From Jan. 1, 1893, to June 30, 1893	2,500 00	$5,000 00	
5,000 00	*Associate Justices*—R. M. Montgomery,			
	From June 1, 1892, to June 30, 1893		5,416 70	
5,000 00	—John W. McGrath,			
	From July 1, 1892, to June 30, 1893		5,000 00	
5,000 00	—Chas. D. Long,			
	From July 1, 1892, to June 30, 1893		5,000 00	
5,000 00	—C. B. Grant,			
	From July 1, 1892, to June 30, 1893		5,000 00	
1,500 00	*Reporter of Supreme Court*—W. D. Fuller,			
	From July 1, 1892, to June 30, 1893		1,500 00	$26,916 70
	CIRCUIT COURTS:			
2,500 00	*Judge of First Circuit*—Victor H. Lane,			
	From June 1, 1892, to June 30, 1893		$2,708 35	
2,500 00	*Judge of Second Circuit*—Thomas O'Hara,			
	From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	*Judge of Third Circuit*—George Gartner,			
	From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	—Henry N. Brevoort,			
	From July 1, 1892, to May 31, 1893		2,291 65	
2,500 00	—Cornelius J. Reilly,			
	From May 1, 1892, to April 30, 1893		2,500 01	
2,500 00	—Geo. S. Hosmer,			
	From July 1, 1892, to May 31, 1893		2,291 66	
a 2,500 00	—Robt. E. Frazier,			
	From June 1, 1893, to June 30, 1893		208 33	
2,500 00	*Judge of Fourth Circuit*—Erastus Peck,			
	From June 1, 1892, to April 30, 1893		2,291 67	
2,500 00	*Judge of Fifth Circuit*—F. A. Hooker,			
	From June 1, 1892, to Dec. 31, 1892	$1,458 34		
2,500 00	—Clement Smith,			
	From Jan. 4, 1893, to May 31, 1893	1,033 32	2,491 66	
2,500 00	*Judge of Sixth Circuit*—Joseph B. Moore,			
	From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	*Judge of Seventh Circuit*—Wm. Newton,			
	From July 1, 1891, to June 30, 1892		2,500 00	
2,500 00	*Judge of Eighth Circuit*—U. H. Smith,			
	From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	*Judge of Ninth Circuit*—Geo. M. Buck,			
	From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	*Judge of Tenth Circuit*—C. H. Gage,			
	From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	—John A. Edger,			
	From July 1, 1892, to May 31, 1893		2,291 65	
2,500 00	*Judge of Eleventh Circuit*—J. H. Steere,			
	From July 1, 1892, to May 31, 1893		2,291 65	
2,500 00	*Judge of Twelfth Circuit*—W. D. Williams,			
	From April 1, 1892, to December 31, 1892	$1,875 00		
2,500 00	—J. A. Hubbell,			
	From Jan. 1, 1893, to June 30, 1893	1,250 00	3,125 00	
2,500 00	*Judge of Thirteenth Circuit*—J. G. Ramsdell,			
	From May 1, 1892, to March 31, 1893		2,291 67	
2,500 00	*Judge of Fourteenth Circuit*—Albert Dickerman,			
	From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	*Judge of Fifteenth Circuit*—Noah P. Loveridge,			
	From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	*Judge of Sixteenth Circuit*—Arthur L. Canfield,			
	From June 1, 1892, to May 31, 1893		2,500 00	
2,500 00	*Judge of Seventeenth Circuit*—Allen C. Adsit,			
	From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	—Wm. E. Grove,			
	From June 1, 1892, to June 30, 1893		2,708 33	
2,500 00	*Judge of Eighteenth Circuit*—Geo. P. Cobb,			
	From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	*Judge of Nineteenth Circuit*—J. B. Judkins,			
	From July 1, 1892, to June 30, 1893		2,500 00	

a Office created June 1, 1893; former part of fiscal year treated as vacancy in recapitulation.

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Table No. 27.—Continued.

Salaries per annum.	To whom paid and for what time.	Amount paid.		
$2,500 00	*Judge of Twentieth Circuit*—D. J. Arnold, From April 1, 1892, to April 6, 1892	$41 66		
2,500 00	—Hannibal Hart, From June 1, 1892, to Jan. 4, 1893	1,475 02		
2,500 00	—Phillip Padgham, From Jan. 5, 1893, to June 30, 1893	1,233 34	$2,750 02	
2,500 00	*Judge of Twenty-first Circuit*—Henry Hart, From June 1, 1892, to May 31, 1893		2,500 02	
2,500 00	*Judge of Twenty-second Circuit*—Edward D. Kinnie, From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	*Judge of Twenty-third Circuit*—Wm. H. Simpson, From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	*Judge of Twenty-fourth Circuit*—Watson Beach, From June 1, 1892, to May 31, 1893		2,500 00	
2,500 00	*Judge of Twenty-fifth Circuit*—John W. Stone, From June 1, 1892, to May 31, 1893		2,500 00	
2,500 00	*Judge of Twenty-sixth Circuit*—Robert J. Kelly, From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	*Judge of Twenty-seventh Circuit*—John H. Palmer, From July 1, 1892, to May 31, 1893		2,291 65	
2,500 00	*Judge of Twenty-eighth Circuit*—Fred H. Aldrich, From July 1, 1892, to May 31, 1893		2,291 66	
2,500 00	*Judge of Twenty-ninth Circuit*—S. B. Daboll, From June 1, 1892, to May 31, 1893		2,500 01	
2,500 00	*Judge of Thirtieth Circuit*—Rollin H. Person, From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	*Judge of Thirty-first Circuit*—S. W. Vance, From July 1, 1892, to May 31, 1893		2,291 65	
2,500 00	*Judge of Thirty-second Circuit*—Norman W. Haire, From July 1, 1892, to June 30, 1893		2,500 00	
2,500 00	*Judge of Thirty-third Circuit*—C. J. Pailthorp, From July 1, 1892, to June 30, 1893		2,500 00	$94,616 64
	Superior Court of Grand Rapids:			
2,500 00	*Judge*—E. A. Burlingame, From July 1, 1892, to June 30, 1893		$2,500 00	2,500 00
	Recorder's Court, City of Detroit:			
2,500 00	*Recorder*—Geo. T. Swift, From July 1, 1892, to June 30, 1893		$2,500 00	2,500 00
$129,000 00	Total of salaries			$126,533 34
	Expenses of Reporter of Supreme Court:			
	Clerk hire		$2,383 90	
	Traveling expenses		134 70	
	Expenses Supreme and circuit courts		2,745 42	5,264 02
	Total salaries and expenses			$131,797 36

RECAPITULATION OF SALARIES.

Amount of salaries at present rate		$129,000 00
Amount undrawn June 30, 1892		6,458 56
Amount subject to draft during fiscal year		$135,458 56
Amount unearned on account of vacancies	$2,300 01	
Amount drawn during fiscal year	126,533 34	128,833 35
Amount undrawn at close of year, June 30, 1893		$6,625 21

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Table No. 28 A.—*Expense of supreme and circuit courts.*

To whom paid.	Salary and per diem of clerk.	Paid crier and assistant crier.	Postage, express and stationery.	Printing and binding.	Totals.
C. C. Hopkins	$573 00		$70 00		$643 00
M. R. Taylor		$670 00			670 00
F. G. Colver		192 00			192 00
Ralph Taylor		132 00			132 00
J. C. Montgomery		52 00			52 00
J. T. Marcellus			103 88		103 88
Robert Smith & Co.				$564 20	564 20
National Express Co.			10 70		10 70
American Express Co.			47 30		47 30
U. S. Express Co.			4 70		4 70
Michigan Bell Telephone Co.			12 95		12 95
Seymour Foster, P. M.			4 00		4 00
L. E. Rowley, P. M.			1 00		1 00
West Publishing Co.			24 00		24 00
R. S. Polk & Co.			5 00		5 00
The Bratten & Dingam Co.			8 00		8 00
W. U. Telegraph Co.			3 46		3 46
Theo. L. Backus			120 61		120 61
Ihling Bros. & Everard			59 10		59 10
A. M. Emery			49 42		49 42
Lawyers' Co-operative Pub. Co.			10 00		10 00
Huber & Metzger			1 00		1 00
Frank Shepard			10 00		10 00
Totals	$573 00	$1,046 00	$545 12	$564 20	$2,728 32

Expenses of circuit courts.

No. of circuit.	Name of paper.	Amount paid for publishing notices of time for holding terms of circuit court.		
		Each publisher.	Each circuit.	
11	Newberry News	$4 20	$4 20	
16	Mt. Clemens Monitor	4 20	4 20	
22	The Monroe Commercial	4 20	4 20	
26	The Alpena Pioneer	4 50	4 50	$17 10
	Aggregate			$2,745 42

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Table No. 38.—*Summary to tables No. 29 to 37 inclusive.*

Months.		Secretary of State's office. Table No. 29.	State land office. Table No. 30.	Insurance Commissioner's office. Table No. 31.	Railroad Commissioner's office. Table No. 32.	Auditor General's office. Table No. 33.	Superintendent Public Instruction's office. Table No. 34.	State Board of Health office. Table No. 35.	State Treasurer's office. Table No. 36.	State Library. Table No. 37.	Totals.
1892	July	$2,889 89	$499 98	.....	$143 33	$3,416 30	$223 33	$886 64	.....	.....	$8,009 47
	August	2,839 89	499 98	.....	143 33	3,507 57	233 33	893 30	.....	.....	8,117 40
	September	2,840 22	499 98	$33 33	143 33	3,562 29	251 33	893 30	.....	.....	8,273 78
	October	2,929 89	499 98	83 34	113 33	3,510 96	283 33	893 40	.....	.....	8,314 23
	November	3,006 55	499 98	83 33	163 33	3,444 30	389 33	893 30	.....	.....	8,480 12
	December	3,086 90	541 77	83 33	143 35	3,289 05	400 50	893 40	.....	.....	8,438 30
1893	January	3,719 89	444 42	166 67	93 24	3,080 66	436 66	893 30	$118 33	.....	8,953 17
	February	3,461 56	485 10	249 99	66 67	3,780 23	486 66	893 30	.....	.....	9,423 51
	March	3,308 54	499 98	249 99	66 66	3,641 47	486 66	893 40	.....	.....	9,141 70
	April	3,189 57	499 98	249 99	66 66	2,684 16	461 66	909 97	.....	$155 00	8,116 99
	May	3,229 90	499 98	249 99	66 66	2,946 64	376 66	893 30	.....	135 00	8,398 13
	June	3,563 56	542 10	250 05	66 66	3,809 42	395 82	893 40	.....	135 00	9,656 01
Totals		$38,011 36	$6,013 23	$1,750 01	$1,276 55	$40,673 05	$4,425 27	$10,630 01	$118 33	$425 00	$103,322 81
Deduct table for Auditor General's office—expenses of collecting delinquent State tax, etc.											$40,673 05
Amount charged "extra clerks" account											$62,649 76

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Table No. 29.—*Extra clerks in the office of Secretary of State during the fiscal year closed June 30, 1893, the monthly payments and total amount paid to each, the aggregate monthly payments and the aggregate payments for the year.*

Names.	July.	August.	Sept.	October.	Nov.	Dec.	January.	February.	March.	April.	May.	June.	Total.
Alexander, J. L.	$83 33	$83 33	$83 34	$83 33	$83 33	$83 34							$500 00
Alexander, Fred							$83 33	$83 33	$83 34	$83 33	$83 33	$83 34	500 00
Allen, Mrs. C. H.												83 34	83 34
Andrews, F. E.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Backus, L. E.	91 66	91 66	91 68	91 66	91 66	91 68							550 00
Babcock, B. A.							83 33	83 33	83 34	25 00			275 00
Backer, Anthon							83 33	91 67	91 66	91 67	91 67	91 66	541 66
Baker, H. F.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Benoway, W. D.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Blair, F. N.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Blair, C. H.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Bonner, S. D.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Bordeau, Bertha	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Bradford, Andrew J.	83 33	83 33	83 34	83 33	83 33	83 34	83 33						583 33
Brown, Asa H.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Buchanan, Anna M.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Burrrows, A. K.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Commons, S. A.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Cohen, Alex.							60 00	60 00	60 00	60 00	60 00	60 00	360 00
Chambers, H.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Chapman, C. H.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Dodge, Ezera B.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Durancean, J. C.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Earle, Mary E.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Ely, Mrs. K. W.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Engleman, Harry							60 00	60 00	60 00	60 00	70 00	70 00	380 00
Enright, David	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Fisher, Helen M.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33					666 66
Fowler, George						30 00							30 00
Ham, Fannie B.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Haight, Mrs. E. E.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Harmon, C. O.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Hart, A. N.						50 00							50 00
Hewitt, Robert L.							91 67	91 67	91 66	91 67	91 67	91 66	550 00
Holbrook, John							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Johnson, Alf												83 34	83 34
Jones, John E.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Kerr, Oliver S.							75 00	75 00	75 00	75 00	75 00	75 00	450 00
Knapp, Nellie	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Kugler, W. C.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Landon, A. H.	83 33	83 33	83 34	83 33	83 33	83 34							500 00

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Lord, Geo.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Lutz, R. A.	91 66	91 66	91 68	91 66	91 66	91 68	91 67						641 67
McGovern, Birdie	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	28 00			778 00
McKeene, Aggie	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Murray, George	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00					600 00
Nichols, Arthur C.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Nichols, F. D.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Noble, L. Belle												83 34	83 34
O'Hara, Clara				45 00	83 33	83 34							211 67
O'Reilley, Daniel	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Owens, A. A.							60 00						60 00
Potter, F. A.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Presley, Geo. C.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Price, John W.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Ramage, Robert S.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Reid, B. F.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Riley, Clande	60 00	60 00	60 00	60 00	60 00	60 00							360 00
Rooney, Annie							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Selfridge, J. H.	83 33	83 33	83 34	83 33	83 33	83 34	55 00						555 00
Simpson, W. J.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Sleeper, J. C.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Smith, Grace L.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Sedergren, Chas.							60 00						60 00
Stocking, Helen							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Soper, C. E.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Soper, E. E.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Tallman, W. H.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Tallen, J. A.												83 34	83 34
Toben, J. W.	60 00	60 00	60 00	60 00	60 00	60 00							360 00
Tooker, V. W.	60 00	60 00	60 00	60 00	60 00	60 00							360 00
Towne, Nora F.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Urch, Mrs. N. E. D.				45 00	83 33	83 34							211 67
Van Pelt, John L.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Van Pelt, Shirley											83 33	83 34	166 67
Van Hattern, Cornelius									83 34	83 33	83 33	83 34	333 34
Warren, George B.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Walsh, Eliza	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Westcott, Thos. W.	60 00	60 00	60 00	60 00	60 00	60 00							360 00
Westerlund, C. J.								83 33	83 34	83 33	83 33	83 34	416 67
Wetterlund, Anna							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Wilber, C. L.							91 67	91 67	91 66	91 67	91 67	91 66	550 00
Wheaton, H. E.							83 33	83 33					166 66
Wood, Chester	91 66	91 66	91 68	91 66	91 66	91 68							550 00
Wright, Warren M.							83 33	83 33	83 34	83 33	83 33	83 34	500 00
Total	$2,839 59	$2,839 89	$2,840 22	$2,929 89	$3,006 55	$3,086 90	$3,719 89	$3,461 56	$3,303 54	$3,189 57	$3,229 90	$3,563 56	$38,011 36

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Table No. 30.—*Extra clerks employed in* **State Land Office** *during the fiscal year ended June 30, 1898, the monthly payments, and total amount paid to each, the aggregate monthly payments, and the aggregate payments for the year.*

Names.	July.	August.	Septemb'r.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Totals.
Beall, Minnie	$83 33	$83 33	$83 33	$83 33	$83 33	$83 35							$500 00
Bowen, J. A.							$83 33	$83 33	$83 33	$83 33	$83 33	$83 35	500 00
Brown, W. L.							83 33	83 33	83 33	83 33	83 33	83 35	500 00
Clarke, Winthrop W.	83 33	83 33	83 33	83 33	83 33	83 35							500 00
Cosgrove, Wm.	83 33	83 33	83 33	83 33	83 33	83 35							500 00
Glover, L. H.							55 55						55 55
Greenfield, Jas.							83 33	83 33	83 33	83 33	83 33	83 35	500 00
Havens, Ed. R.							83 33	83 33	83 33	83 33	83 33	83 35	500 00
Haslett, M. Adele												42 00	42 00
Ingerson, Chas. A.								68 45	83 33	83 33	83 33	83 35	401 79
Mees, Eliza	83 33	83 33	83 33	83 33	83 33	83 35							500 00
Pool, Mabel A.							55 55	83 33	83 33	83 33	83 33	83 35	472 22
Shaffer, F. Gertrude	83 33	83 33	83 33	83 33	83 33	83 35							500 00
Shaffer, Wm. T. S.	83 33	83 33	83 33	83 33	83 33	125 02							541 67
Total	$499 98	$499 98	$499 98	$499 98	$499 98	$541 77	$444 42	$485 10	$499 98	$499 98	$499 98	$542 10	$6,013 23

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Table No. 31.—*Extra clerks employed in the* **Insurance Commissioner's Office** *during the fiscal year ended June 30, 1893, the monthly payments, and total amount paid to each, the aggregate monthly payments, and the aggregate payments for the year.*

Names.	July.	August.	Septemb'r.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Totals.
Andrews, T. E.							$41 67	$83 33	$83 33	$83 33	$83 33	$83 35	$458 34
George, H. J.			$83 33	$83 34	$83 33	$83 33							333 32
George, Theo. J.							83 33	83 33	83 33	83 33	83 33	83 35	500 00
McKnight, J. M.							41 67	83 33	83 33	83 33	83 33	83 35	458 34
Total			$83 33	$83 34	$83 33	$83 33	$166 67	$249 99	$249 99	$249 99	$249 99	$250 05	$1,750 00

Table No. 32.—*Extra clerks employed in the* **Commissioner of Railroad's Office** *during fiscal year ended June 30, 1893, the monthly payments, and total amount paid to each, the aggregate monthly payments, and the aggregate payments for the year.*

Names.	July.	August.	Septem'br.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Totals.
Duffy, Jas. E.	$83 33	$83 33	$83 33	$83 33	$83 33	$83 35	$33 24						$533 24
Earle, Helen L.								$66 67	$66 66	$66 66	$66 66	$66 66	333 31
Fassett, Carrie F.					80 00	60 00	8 00						148 00
Potter, H. J.	60 00	60 00	60 00	30 00									210 00
Pyne, Jennie M.							52 00						52 00
Total	$143 33	$143 33	$143 33	$113 33	$163 33	$143 35	$93 24	$66 67	$66 66	$66 66	$66 66	$66 66	$1,276 55

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Table No. 33.—*Extra clerks in the office of the* **Auditor General** *during the fiscal year closed June 30, 1893, the monthly payments and total amount paid to each, the aggregate monthly payments and the aggregate payments for the year.*

Names.	July.	August.	Septemb'r.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Abbott, Carlton	$83 33	$83 33	$83 34	$83 33	$83 33	$83 34							$500 00
Adams, H. P.									$50 00	$55 00	$60 00	$65 00	230 00
Albright, Fk. T.							$50 00	$55 00	55 00	60 00	60 00	65 00	345 00
Andrews, Harry										30 77	58 84	60 00	149 61
Appelman, Mary										50 00	55 00	55 00	160 00
Babcock, Willard								50 00	55 00				105 00
Baker, L. B.							75 00	75 00	75 00	76 92	83 33	83 34	468 59
Barker, Geo.	50 00	50 00	50 00	50 00	50 00	50 00							300 00
Barron, R. E.				50 00	50 00	50 00							150 00
Bartholomew, H. D.										6 41	12 82	9 62	28 85
Bass, Wm. E.	50 00	24 07											74 07
Beecher, S. H.	83 33	83 33	83 34	47 66									297 66
Beers, Ray A.												6 77	6 77
Beurman, K. E.							50 00	55 00	55 00				160 00
Brainard, M. N.							75 00	75 00	75 00				225 00
Burnhardt, L. D.							50 00	65 00	70 00	75 00	75 00	75 00	410 00
Burritt, Fred. W.			55 55	50 00	50 00	50 00							205 55
Bussey, Geo. H.												40 39	40 39
Buzzle, Fred. C.	4 00												4 00
Caldwell, Geo. B.							83 33						83 33
Campau, Alex. J.				16 00	50 00	50 00	50 00	55 00	55 00				276 00
Campbell, F. G.	46 00	50 00	50 00										146 00
Campbell, Robt. A.							75 00						75 00
Case, Fannie M.	65 00	65 00	65 00	65 00	65 00	65 00							390 00
Churchill, F. G.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Clark, E. W.							57 00	75 00					132 00
Clement, Jas. W.	75 00	75 00	83 34	83 33	83 33	83 34							483 34
Cox, Martin	75 00	75 00	75 00	75 00	75 00	75 00							450 00
Crowl, Sam'l H.	75 00	75 00	75 00	75 00	75 00	75 00							450 00
Dean, O. H.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Dermont, Chas. E.												19 23	19 23
Dewey, J. F.							26 00	50 00	55 00				131 00
Doolittle, J. M.					65 00	65 00							130 00
Dunbar, Matt. R.	43 00	50 00	50 00	50 00	50 00	50 00							293 00
Eaton, M. B.							50 00	60 00	60 00	65 00	70 00	75 00	380 00
Edwards, W. J.	50 00	50 00	50 00	14 00									164 00
Eppink, Mary							50 00	70 00	70 00	75 00	75 00	75 00	415 00
Evans, J. A.									50 00	55 00	55 00	55 00	215 00
Foster, Sarah												19 23	19 23
Fowler, L. Grace		50 00	50 00	50 00	50 00	50 00	50 00	55 00	55 00				410 00

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Franklin, Ella							75 00	75 00	75 00			60 59	285 59
Gibbs, E. P.							50 00	65 00	70 00	75 00	75 00	75 00	410 00
Gibson, Kasson										17 30	50 00	50 00	117 30
Giddings, Kate							44 00	55 00	55 00	55 00	55 00	60 00	324 00
Goodwin, Asa P.	50 00	50 00	50 00	50 00	50 00								250 00
Grant, J. A.									48 15	60 00	70 00	75 00	253 15
Green, Geo. H.							60 00	75 00				23 08	158 08
Griffey, Chas. H.							50 00	60 00	65 00	70 00	70 00	75 00	390 00
Griswold, S. C.												44 24	44 24
Hamilton, Mrs. M. L.												9 62	9 62
Hasse, Walter J.								50 00	55 00			60 00	165 00
Hatch, J. H.							50 60	60 00	65 00	70 00	75 00	75 00	395 00
Hecox, M. S.							42 00	60 00	90 00				192 00
Higham, G. R.							60 00	60 00	65 00				185 00
Hill, Ensign	38 00	50 00	50 00	50 00	6 00								194 00
Hopkins, Wm. H.	50 00	50 00	50 00	50 00	50 00								250 00
Horan, Martin	75 00	75 00	75 00	75 00	75 00	75 00							450 00
Hotchkiss, Chas.	75 00	75 00	75 00	75 00	75 00	75 00							450 00
Hunt, Beatrice	50 00	50 00	50 00	50 00	50 00	50 00	50 00	55 00	55 00				460 00
Jeffries, T. Knox	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Jennings, Eph. A.	83 33	83 33	83 31	83 33	83 33	83 34							500 00
Johnson, Mrs. B. C.								33 91	55 00	55 00	55 00	60 00	248 91
Judson, May								50 00	50 00				100 00
Kelley, Anna L.									50 00	55 00	55 00	60 00	220 00
Kinney, L. J.							50 00	65 00	70 00	75 00	75 00	75 00	410 00
King, Belle				50 00	50 00	50 00							150 00
Kleine, Geo. L.	75 00	75 00	75 00	75 00	75 00	17 31							392 31
Knapp, Fannie L.	32 00	50 00	50 00	50 00	50 00	50 00							282 00
Larson, O. J.												30 78	30 78
Latty, Ella M.	50 00	50 00	50 00	50 00	50 00	50 00		55 00	55 00			32 31	442 31
Lee, W. H.							75 00	83 33	83 33	83 33	83 33	83 34	491 66
Leisuring, L. W.	75 00	75 00	75 00	75 00	75 00	75 00							450 00
Lourim, B. J.	75 00	75 00	75 00	75 00	75 00	83 34							458 34
Lutz, Austin	50 00	50 00	50 00	50 00	50 00	50 00							300 00
Lyon, W. F.								50 00	55 00	65 00	70 00	75 00	315 00
Marsh, R. H.											50 00	55 00	105 00
Marvin, John A.	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00					600 00
Mathews, Lizzie	65 00	65 00	65 00	65 00	65 00	65 00							390 00
McComas, D. H.							75 00	83 33	83 33	83 33	83 33	83 33	491 65
McKee, Thos. W.	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00				675 00
McKenna, Patrick	75 00	75 00	75 00	75 00	75 00	75 00							450 00
McMillan, E. D.							50 00	60 00	60 00	65 00	70 00	75 00	380 00
Mees, Eliza							65 00	70 00	70 00	75 00	83 33	83 34	446 67
Miller, Rose B.	65 00	65 00	65 00	65 00	65 00	65 00							390 00
Miles, Mrs. G. H.								53 00	55 00	55 00	55 00	60 00	278 00

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Table No. 33.—Continued.

Names.	July.	August.	Septemb'r.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Morris, H. A.							$50 00						$50 00
Moshier, Jas. B.	$83 33	$83 33	$83 34	$83 33	$83 33	$83 34							500 00
Myers, Jennie	65 00	65 00	65 00	65 00									260 00
Nester, Arthur	70 00	70 00	70 00	70 00	70 00	70 00	70 00	$70 00					560 00
Northrop, Fred. M.							50 00	65 00	$70 00	$75 00	$75 00	$75 00	410 00
Page, Eugene							50 00	60 00	65 00	70 00	75 00	75 00	395 00
Parker, B. D.							50 00	55 00	55 00			57 50	217 50
Patterson, L. M.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Patton, A. H.								50 00	55 00	60 00	60 00	65 00	290 00
Peters, William							50 00	55 00	60 00	65 00	70 00	75 00	375 00
Phelps, Jas. D.							50 00	55 00	60 00	65 00	70 00	75 00	375 00
Pyne, Jennie M.	65 00	60 20	65 00	65 00	65 00	65 00							385 20
Plummer, Mrs. S. A. C.										50 00	60 00	65 00	175 00
Quick, H. E.												13 47	13 47
Rancier, E. E.							50 00	60 00	65 00	70 00	70 00	75 00	390 00
Reasoner, J.							20 00	55 00	55 00	60 00	60 00	60 00	310 00
Rowell, Alta L.	46 00	50 00	50 00	50 00	50 00	50 00							296 00
Russell, C. G.							60 00	75 00				20 20	155 20
Safford, B. D.	65 00	70 00	75 00	75 00	75 00	75 00							435 00
Sanderson, Stella	50 00	50 00	55 00	60 00	65 00	65 00							345 00
Savage, Kittie							50 00	70 00	70 00	75 00	75 00	75 00	415 00
Saxton, Geo. H.												23 08	23 08
Sayres, John H.							50 00	60 00	60 00			52 00	222 00
Schulte, H. L.							50 00	55 00	55 00	60 00	60 00	65 00	345 00
Scutt, Edwin A.	75 00	75 00	75 00	75 00	75 00	75 00							450 00
Shields, E. C.	50 00	50 00	50 00										150 00
Smith, G. R.							50 00	60 00	60 00		75 00	83 34	328 34
Smith, L. J.							50 00	65 00	70 00	75 00	75 00	75 00	410 00
Smith, W. T.	34 00	50 00	50 00	50 00	50 00	50 00	50 00						334 00
Starmont, A. M.	75 00	75 00	75 00	75 00	75 00	75 00							450 00
Stephens, J. H.								50 00	55 00	60 00	60 00	65 00	290 00
Sumner, G. L.												50 00	50 00
Sunderlin, Ruby L.	46 00	50 00	50 00	50 00	50 00	50 00							296 00
Sutherland, Belle	50 00	50 00	50 00	50 00	50 00	50 00							300 00
Sutherland, B. F.	50 00	50 00	50 00	50 00	50 00	50 00							300 00
Sweet, B. Mae	44 00	50 00	50 00	50 00	50 00	50 00	50 00	55 00	55 00			50 85	504 85
Taylor, Geo. W.												28 85	28 85
Thompson, Chas. H.							60 00	75 00					135 00
Tompkins, L. B.												44 24	44 24
Trevelick, F. A.	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00					600 00

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Tuller, W. H.								50 00	55 00	60 00	70 00	75 00	310 00
Tunnicliffe, R. B.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Vining, Mark							83 33	83 33	83 33	27 77			277 76
Weber, S. A.							50 00	60 00	65 00	70 00	70 00	75 00	390 00
Webster, S. G.							50 00	65 00	70 00	75 00	75 00	75 00	410 00
Whitaker, Ella E.	65 00	65 00	65 00	70 00	70 00	70 00							405 00
White, Geo. H.							50 00	60 00	65 00				175 00
Whitney, Wm. T.	83 33	83 33	83 34	83 33	83 33	83 34							500 00
Wilcox, L. H.	75 00	75 00	75 00	75 00	75 00	75 00							450 00
Wight, G. L.							75 00	83 33	83 33	83 33	83 33	83 34	491 66
Wright, E. G.							50 00	60 00	65 00	75 00	83 33	83 34	416 67
Wood, William							50 00	55 00	60 00			65 00	230 00
Totals	$3,416 30	$3,507 57	$3,562 29	$3,510 96	$3,444 30	$3,289 05	$3,080 66	$3,780 23	$3,641 47	$2,684 16	$2,946 64	$3,809 42	$40,673 05

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Table No. 34.—*Extra clerks employed in the office of* **Superintendent of Public Instruction** *during the fiscal year ended June 30, 1893, the monthly payments and total amount paid to each, the aggregate monthly payments and the aggregate payments for the year.*

Names.	July.	August.	Sept'ber.	October.	Novem'r.	Decem'r.	January.	Februa'y.	March.	April.	May.	June.	Total.
Blair, Kittie					$52 80	$60 00							$112 80
Butler, Fannie B.	$83 33	$83 33	$83 33	$83 33	83 33	70 50	$83 33	$83 33	$83 33	$83 33	$83 33	$41 66	945 46
Cummins, Chas.	70 00	75 00	75 00	75 00	75 00	75 00							445 00
Gilliland, Sadie							75 00	75 00	75 00	75 00	75 00	75 00	450 00
Gibson Kasson								50 00	50 00	25 00			125 00
Holden, E. A.							83 33	83 33	83 33	83 33	83 33	83 33	499 98
Martin, Cora D.												37 50	37 50
Miles, D. D.							75 00	75 00	75 00	75 00	75 00	83 33	458 33
Seward, Fanny					43 20	60 00	60 00	60 00	60 00	60 00			343 20
Sharpstein, Nora							60 00	60 00	60 00	60 00	60 00	75 00	375 00
Turner, Mary			18 00	50 00	60 00	60 00							188 00
Wallace, Jessie	70 00	75 00	75 00	75 00	75 00	75 00							445 00
Total	$223 33	$233 33	$251 33	$283 33	$389 33	$400 50	$496 66	$486 66	$486 66	$461 66	$376 66	$395 82	$4,425 27

Table No. 35.—*Extra clerks employed in the office of* **State Board of Health** *during the fiscal year ended June 30, 1893, the monthly payments and total amount paid to each, the aggregate monthly payments and the aggregate payments for the year.*

Names.	July.	August.	Sept'ber.	October.	Novem'r.	Decem'r.	January.	Februa'y.	March.	April.	May.	June.	Total.
Church, C. W.	$83 33	$83 33	$83 33	$83 34	$83 33	$83 34	$83 33	$83 33	$83 34	$83 33	$83 33	$83 34	$1,000 00
Clark, Mrs. Geo. P.	80 00	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34		83 33	83 34	918 34
Force, Wm. M.	80 00	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	996 67
Gongwer, Andrew C.	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Haines, Wm. C.	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
MacClure, Theo. R.	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
McCallum, E. H.	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Reynolds, Stephen H.	60 00	60 00	60 00	60 00	60 00	60 00	60 00	60 00	60 00	60 00	60 00	60 00	720 00
Thayer, Homer L.	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Turner, H. B.	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Willetts, Geo. E.	83 33	83 33	83 33	83 34	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Total	$886 64	$893 30	$893 30	$893 40	$893 30	$893 40	$893 30	$893 30	$893 40	$809 97	$893 30	$893 40	$10,630 01

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Table No. 36.—*Extra clerks in the office of the* **State Treasurer** *during the fiscal year ended June 30, 1893, the monthly payments and total amount paid to each, the aggregate monthly payments, and the aggregate payments for the year.*

Names.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Garner, A. D.							$25 00						$25 00
Quinlan, D. P.							10 00						10 00
Trygaland, S.							83 33						83 33
Total							$118 33						$118 33

Table No. 37.—*Extra clerks in the office of the* **State Library** *during the fiscal year ended June 30, 1893, the monthly payments and total amount paid to each, the aggregate monthly payments, and the aggregate payments for the year.*

Names.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Clark, Fred T.										$50 00	$50 00	$50 00	$150 00
Dyer, Helena												25 00	25 00
Lake, Alfred B.										50 00	25 00		75 00
Soper, A. T.										55 00	60 00	60 00	175 00
Total										$155 00	$135 00	$135 00	$425 00

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Table No. 38.—*Amount of appropriations undrawn June 30, 1892, amount appropriated for 1893, amount drawn during the fiscal year, and amount undrawn June 30, 1893.*

Name of institution or object.	Law.			Amount undrawn June 30, 1893.								
				Amount subject to draft prior to Jan. 1, 1894.				Amount drawn during the year.		Amount charged out under act 236, 1879.	Amount undrawn June 30, 1893.	
						Total.						
	Section.	Act.	Year.	Undrawn June 30, 1892.	Appropriation for 1893.	Under each section or act.	By institution or object.	Under each section or act.	Total by institution or object.		Under each section or act.	Total by institution or object.
Educational:												
University of Michigan—aid, 1-20 mill	2	32	1873	$42,375 00	$56,500 00	$98,875 00		$70,625 00			$28,250 00	
" " " ⅙ "					188,333 33	188,333 33		56,500 00			131,833 33	
" " —homo. college					6,000 00	6,000 00		6,000 00				
" " —sundries				58,700 00		58,700 00	$351,908 33	58,700 00	$191,825 00			$160,083 33
State Normal School—current expenses	1	114	1891	23,130 00		$23,130 00		$23,130 00				
" " " " "	1	35	1893		50,110 00	50,110 00		37,582 50			$12,527 50	
" " —sundries	1	142	1891	4,000 00		4,000 00		4,000 00				
" " " "	1	35	1893		20,000 00	20,000 00	97,240 00		64,712 50		20,000 00	32,527 50
Agricultural College— "	1	171	1891	16,590 00		$16,590 00		$16,590 00				
" " "	1	42	1893		16,863 00	16,863 00	33,453 00	13,900 00	30,490 00		$2,963 00	2,963 00
Mining School—current expenses	1	155	1891	21,600 00		$21,600 00		$21,600 00				
" " " "	1	41	1893		37,500 00	37,500 00		18,750 00			$18,750 00	
" " —sundries	1	184	1891	3,000 00		3,000 00		3,000 00				
" " "					35,000 00	35,000 00	97,100 00		43,350 00		35,000 00	53,750 00
Reformatory:												
Industrial Home for Girls—cur. expenses	1	100	1891	17,500 00		$17,500 00		$17,500 00				
" " " " "	1	61	1893		35,000 00	35,000 00		17,500 00			$17,500 00	
" " " —sundries	2	100	1891	3,000 00		3,000 00		3,000 00				
" " " "	2	61	1893		432 80	432 80	55,932 80		38,000 00		432 80	17,932 80
" School for Boys—cur. expenses	1	150	1891	28,000 00		$28,000 00		$27,358 69		$641 31		
" " " " "	1	83	1893		28,000 00	28,000 00		28,000 00				
" " " —sundries	2	150	1891	1,125 00		1,125 00		1,125 00				
" " " "	2	83	1893		2,500 00	2,500 00	59,625 00		56,483 69		$2,500 00	2,500 00
State House of Correction— " " " "	1	141	1893		7,500 00	$7,500 00	7,500 00	$3,000 00	3,000 00		$4,500 00	4,500 00
State House of Correction and Branch Prison, U. P.—repairs	1	153	1893		15,000 00	$15,000 00	15,000 00	$7,500 00	7,500 00		$7,500 00	7,500 00
State Prison—repairs	1	134	1891	21,867 00		$21,867 00		$21,867 00				
" " "	1	121	1893		10,185 00	10,185 00	32,052 00	8,185 00	30,052 00		$2,000 00	2,000 00

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Asylums:													
Michigan Soldiers' Home—cur. expenses		19	1891	42,500 00			$42,500 00		$41,250 00		1,250 00		
" " " " "	1	13	1892		82,500 00		82,500 00		41,250 00			$41,250 00	41,250 00
" " " —building, etc.	3	212	1893		15,000 00		15,000 00	140,000 00	15,000 00	97,500 00			
Educational:													
State Public School—current expenses	1	34	1891	17,500 00			$17,500 00		$15,057 80		2,442 20		
" " " " "	1	65	1893		35,000 00		35,000 00		26,250 00			$8,750 00	
" " " —sundries	1	34	1891	400 00			400 00		400 00				
" " " "	1	65	1893		3,285 00		3,285 00	56,185 00		41,707 80		3,285 00	12,035 00
School for the Deaf—current expenses	1	53	1891	28,400 00			$28,400 00		$16,788 17		11,611 83		
" " " " "	1	95	1893		53,000 00		53,000 00		26,250 00			$26,750 00	
" " " —sundries	1	53	1891	800 00			800 00		800 00				
" " " "	1	95	1893		3,500 00		3,500 00	85,700 00	400 00	44,238 17		3,100 00	29,850 00
" " Blind—current expenses	1	57	1891	11,500 00			$11,500 00		$11,500 00				
" " " " "	1	90	1893		21,000 00		21,000 00		15,750 00			$5,250 00	
" " " —sundries	2	83	1889	100 00			100 00					100 00	
" " " "	1	90	1893		5,000 00		5,000 00	37,600 00		27,250 00		5,000 00	10,350 00
Home for Feeble Minded and Epileptic—sundries	10	209	1893		50,000 00		$50,000 00	50,000 00				$50,000 00	50,000 00
Insane:													
Eastern Asylum—officers' salaries	6	135	1885	7,512 50			$7,512 50		$7,402 50		110 00		
" " " "	6	135	1885		10,000 00		10,000 00		2,490 00			$7,510 00	
" " —building, etc.	1	22	1893		33,500 00		33,500 00					33,500 00	
" " —special, current expense	2	22	1893		25,000 00		25,000 00	76,012 50	25,000 00	34,892 50			41,010 00
Michigan Asylum—officers' salaries	6	135	1885	8,060 00			$8,060 00		$6,554 25		1,505 75		
" " " "	6	135	1885		10,000 00		10,000 00		4,820 00			$5,180 00	
" " —building, etc.	1	122	1893		90,000 00		90,000 00	108,060 00	5,000 00	16,374 25		85,000 00	90,180 00
Northern Asylum—officers' salaries	6	135	1885	7,662 50			$7,662 50		$6,682 43		980 07		
" " " "	6	135	1885		10,000 00		10,000 00		2,103 91			$7,896 09	
" " —building, etc.	1	67	1892		55,500 60		55,500 00		15,750 00			39,750 00	
" " —sundries	1	167	1891	2,000 00			2,000 00	75,162 50		24,536 34		2,000 00	49,646 09
New Asylum for Insane, Upper Peninsula—building, etc.	9	210	1893		75,000 00		$75,000 00	75,000 00	$288 10	288 10		$74,711 90	74,711 90
Asylum for Dangerous and Criminal Insane—officers' salaries	7	190	1883	1,875 00			$1,875 00		$1,575 00		300 00		
" "	6	124	1892		3,875 00		3,875 00		1,125 00			$2,750 00	
—building, etc.	1	146	1892		6,275 00		6,275 00	12,025 00	3,275 00	5,975 00		3,000 00	5,750 00
Miscellaneous:													
Board of corrections and charities—sund.	4	64	1873	3,123 86			$3,123 86		$2,303 02		820 84		
" " " "	4	64	1873		5,000 00		5,000 00	8,123 86	1,876 14	4,179 16		$3,123 86	3,123 86
Board of fish commissioners—sundries	1	157	1889	27,483 00			$27,483 00		$27,483 00				
" " " "	1	181	1893		25,000 00		25,000 00	52,483 00		27,483 00		$25,000 00	25,000 00
Bureau of labor and indus. statistics—sund.	4	68	1891	6,112 14	8,000 00		$14,112 14		$5,458 07	5,458 07	2,868 25	$5,785 82	
" " " "	6	126	1892		4,000 00		4,000 00	18,112 14				4,000 00	9,785 82
Commissioner mineral statistics—sundries	4	74	1883	1,875 00	2,500 00		$4,375 00	4,375 00	$1,875 00	1,875 00		$2,500 00	2,500 00

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Table No. 38.—CONTINUED.

Name of institution or object.	Law.			Amount undrawn June 30, 1893.								
				Amount subject to draft prior to Jan. 1, 1894.				Amount drawn during the year.		Amount charged out under act 236, 1879.	Amount undrawn June 30, 1893.	
						Total.						
	Section.	Act.	Year.	Undrawn June 30, 1892.	Appropriation for 1893.	Under each section or act.	By institution or object.	Under each section or act.	Total by institution or object.		Under each section or act.	Total by institution or object.
Improving State property, Lansing	J. R.	22	1889	$2,447 24		$2,447 24	$2,447 24	$712 25	$712 25		$1,734 99	$1,734 99
Geological survey—sundries	9	179	1881	5,693 42		$5,693 42		$3,552 20		$2,141 22		
" " "	9	179	1881		$8,000 00	8,000 00	13,693 42	2,256 54	5,808 74		$5,743 46	5,743 46
Military account—sundries	93	171	1879	50,277 01		$50,277 01		$50,277 01				
" " "	960	198	1883		73,286 11	73,286 11	123,563 12	28,000 00	78,277 01		$45,286 11	45,286 11
Pioneer society—general expenses	1	33	1891	563 95	2,500 00	$3,063 95		$996 54			$2,067 41	
" " —publishing books	2	33	1891	1,638 52		1,638 52	4,702 47	1,638 52	2,635 06			2,067 41
Compiling records Adjt. Gen'ls office—sun.	3	20	1891	2,455 45		$2,455 45		$2,455 45				
" " " " "	2	6	1893		4,000 00	4,000 00	6,455 45	1,302 43	3,757 88		$2,697 57	2,697 57
Soldiers' aid	1	260	1879	2,500 00		$2,500 00	2,500 00	$2,500 00	2,500 00			
State Board of Health—sundries	1	241	1881	3,285 47	6,000 00	$9,285 47	9,285 47	$5,204 50	5,204 50	40 46	$4,040 51	4,040 51
State library—purchase books	1	29	1893		4,000 00	$4,000 00	4,000 00	$4,000 00	4,000 00			
Teachers' institutes	6	53	1877	1,140 00	1,800 00	$2,940 00	2,940 00	$1,740 00	1,740 00	1 45	$1,198 55	1,198 55
Soldiers' and sailors' monument, Detroit	2	1	1883	200 00	100 00	$300 00	300 00				$300 00	300 00
Monuments battlefield Gettysburg	J. R.		1889	473 54		$473 54	473 54	$473 54	473 54			
Names and P. O. address ex-soldiers	3	282	1887	1,262 01		$1,262 01	1,262 01				$1,262 01	1,262 01
Publishing proceedings supts. poor	1	174	1893	59 00	75 00	$134 00	134 00	$49 97	49 97	25 03	$59 00	59 00
Prevention of cholera	1	230	1885	8,748 15		$8,748 15	8,748 15	$3,699 90	3,699 90		$5,048 25	5,048 25
Supreme court's reports for probate courts	3	194	1887	793 60		$793 60	793 60				$793 60	793 60
Statue of Lewis Cass	J. R.	26	1885	151 87		$151 87	151 87				$151 87	151 87
Michigan in the War	1	167	1881	6,695 65		$6,695 65	6,695 65				$6,695 65	6,695 65

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New State capitol, decorating, etc.	1	140	1885	1,700 80		$1,700 80						
" " repairs, etc.	1	143	1893		1,000 00	1,000 00	2,700 80				$2,700 80	2,700 80
Compiling and indexing legislative journal	C.R.	25	1893		1,100 00	$1,100 00	1,100 00	$1,100 00	1,100 00			
Relief of supreme court	3	157	1891	2,200 10	4,000 00	$6,200 10	6,200 10	$3,893 62	3,893 62	173 10	$2,133 38	2,133 38
World's Columbian exposition	7	188	1891	92,000 00	25,000 00	$117,000 00	117,000 00	$82,000 00	82,000 00		$35,000 00	35,000 00
Relief of F. C. Harvey	J.R.	13	1893		125 00	$125 00	125 00	$125 00	125 00			
" Mrs. Sophia Brewer	J.R.	14	1893		3,000 00	$3,000 00	3,000 00	$3,000 00	3,000 00			
" Thos. E. Mays	J.R.	33	1893		13,600 00	$13,600 00	13,600 00	$13,600 00	13,600 00			
Arrearages State war bounty	3	138	1891	100,000 00		$100,000 00	100,000 00	$150 00	150 00		$99,850 00	99,850 00
Total				$692,076 78	$1,288,445 24	$1,979,922 02	$1,980,522 02	$1,009,898 05	$1,009,898 05	$24,911 51	$945,712 46	$945,712 46

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Table No. 39.—*Details of costs of suits.*

Costs of suits.	Amount.	Total.
L. N. Burke, prosecuting attorney, Kalamazoo county, People *vs.* Chas. E. Taylor, act No. 75, 1891		$26 85
Wm. Chamberlain, Inspectors State Prison *vs.* Z. C. Jessop, witness fees		18 00
Wm. J. Gregg, County Clerk Calhoun county, State *vs.* Mutual Reserve Live Stock Insurance Company, entry fee		3 00
N. A. Hamilton, prosecuting attorney, Berrien county, professional services, People *vs.* Jesse Carter		42 80
H. W. Harpsteen, prosecuting attorney, Oceana county, People *vs.* Henry Beach, act No. 72, 1887		31 40
R. A. Hawley, prosecuting attorney, Ionia county, People *vs.* Chas. Bush		5 00
Chas. C. Hopkins, Clerk of Supreme Court, professional services, State of Michigan *vs.* Flint & Pere Marquette Railroad Co.		75 00
Cyrus A. Hovey, prosecuting attorney, St. Clair county, People *vs.* Thilo Kucher, act No. 72, 1887		23 83
Isaac F. Lamoreaux, sheriff, State of Michigan *vs.* Dix *et al.*, serving summons		1 10
William O. Louden, prosecuting attorney, Barry county, People *vs.* Frank Treat, act No. 72, 1887		24 02
Frank D. Mead, prosecuting attorney, Delta county, People *vs.* Ida Peterson, act No. 72, 1887		100 15
John McLaughlin, sheriff, State of Michigan *vs.* Dix *et al.*, serving summons		3 00
Chas. E. Pierce, prosecuting attorney, Bay county, People *vs.* Thos. Weaver, act No. 72, 1887	$16 40	
Chas. E. Pierce, prosecuting attorney, Bay county, People *vs.* Claud Harrison, act No. 72, 1887	16 40	
Chas. E. Pierce, prosecuting attorney, Bay county, *vs.* Geo. P. Cobb, Circuit Judge Bay circuit, mandamus proceedings, act No. 72, 1887	18 90	51 70
G. Major Tabor, Inspectors State Prison *vs.* Z. C. Jessop, witness fees		4 50
L. H. Titus, prosecuting attorney, Van Buren county, People *vs.* Adams, act No. 72, 1887		17 25
Totten & Phelps, in the case of Allen Caldwell, treasurer of township of Olives, Kalkaska county, *vs.* David Ward and Henry Ward, Sec. 89, 1884, H. A. S.		37 05
A. Milan Willett, professional services and expenses in case of insane criminals under act 179, 1889		70 20
W. S. Wright, sheriff, State of Michigan *vs.* Roscoe D. Dix, serving summons		1 85
Total		$536 70

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Table No. 39 A.

Members of boards of State institutions.	Amount.	Total.
University of Michigan:		
Henry Howard	$125 60	
Peter N. Cook	128 10	
W. J. Crocker	171 85	
Herman Kiefer	66 15	
R. W. Butterfield	44 22	
Chas. Hebard	150 80	
Chas. R. Whitman	4 00	
Levi L. Barbour	43 85	$734 57
State Normal School:		
Perry F. Powers	$562 01	
D. A. Hammond	428 43	
S. S. Babcock	210 78	
Ferris S. Fitch	210 85	
H. R. Pattengill	87 64	1,499 71
State Board of Agriculture:		
A. C. Glidden	$157 56	
Chas. W. Garfield	159 28	
Henry Chamberlain	233 18	
Edwin Phelps	115 75	
Ira H. Butterfield	170 48	
O. Clute	145 49	
Franklin Wells	95 70	1,077 39
Soldier's Home:		
Geo. P. Sanford	$165 00	
B. F. Graves	355 52	
Jas. A. Crozer	700 15	
L. R. Rutherford	151 53	
L. W. Sprague	371 38	
R. J. Shank	95 50	
John Northwood	50 40	1,889 48
Northern Asylum:		
H. H. Noble	$126 65	
C. L. Whitney	135 21	
H. C. Davis	30 95	
Lorin Roberts	41 14	
Thos. T. Bates	132 93	
V. B. Cochran	120 10	586 98
Michigan Asylum:		
Ira R. Grosvenor	$167 85	
Foster Pratt	67 95	
N. H. Stewart	25 50	
C. F. Cook	96 51	
Erastus N. Bates	40 75	
N. A. Fletcher	78 54	476 60
Eastern Asylum:		
W. G. Vinton	$91 70	
J. E. Sawyer	134 83	
A. C. Baldwin	23 75	
Frederick Schmid	93 76	
W. W. Stickney	53 73	
J. A. Remick	36 80	434 57
Central Board of Control: State Public School, School for Blind, School for Deaf.		
A. McMillan	$502 59	
J. R. Champion	219 19	
R. J. Frost	342 90	
R. J. Whaley	361 76	1,426 44
State Board of Inspectors: State Prison, State H. C. and Branch Prison, U. P., Industrial School for Boys, Industrial Home for Girls, State House Correction.		
E. Duffy	$1,429 74	
M. D. Campbell	1,450 48	
O. M. Barnes	1,110 15	
F. F. Palms	1,082 09	5,072 46
Total		$13,198 20

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Table No. 40.—*Coroners' fees paid during the fiscal year ending June 30, 1893, under Sec. 9593 Howell's Annotated Statutes, as amended by act 103, 1885.*

County.	Name of coroner.	On whom inquest held.	Date of allowance by the court, or State board of auditors.	Amount of each inquest.	Amount paid each coroner.	Amount paid in each county.
Baraga	E. W. Ormsby	Lawrence Udberg	Feb. 3, 1893	$39 94	$39 94	$39 94
Berrien	C. L. Barron	Unknown	Jan. 25, 1893	43 54	43 54	
"	C. H. Schultz	"	" 25, "	28 56	28 56	
"	Franklin Dowdy	"	Oct. 13, 1892	26 62	26 62	
"	W. K. Sawyer	"	" 17, "	19 70		
"	" "	"	" 17, "	32 30		
"	" "	"	" 25, "	15 00	67 00	165 72
Calhoun	H. M. Merrill	"	April 4, 1893	34 51	$34 51	34 51
Cass	Heman B. Shuster	"	July 29, 1892	32 04	32 04	
"	Henry C. Harmon	Milo E. Boyler	" 4, "	21 94	21 94	
"	Wm. Allen	Unknown	June 14, 1893	33 00	33 00	86 98
Charlevoix	O. T. Washburn	Alfred Ladell	Dec. 16, 1892	89 12	$89 12	89 12
Chippewa	A. E. Bacon	Unknown	July 16, "	40 27		
"	" "	"	Nov. 1, "	28 00	68 27	
"	W. B. House	"	Dec. 1, "	46 75		
"	" "	"	" 1, "	47 25	94 00	162 27
Eaton	B. E. Benedict	Geo. W. Clark	Sept. 23, 1892	31 50	$31 50	
"	G. L. Houser	Unknown	Apr. 7, 1893	37 41	37 41	
"	Dyer F. Weber	"	May 4, "	66 40	66 40	135 31
Gd. Traverse.	S. M. Brown	"	Aug. 10, "	57 34	$57 34	57 34
Ionia	Alonzo A. Sutherland	John Jones	July 12, 1892	15 47	15 47	
"	Plyn Williams	Benj. Gorton	" 27, 1892	15 27		
"	" "	Josep'ne Achamboult	Nov. 8, "	15 35		
"	" "	John Phillips	Dec. 7, "	15 13	45 75	61 22
Iron	Young Campbell	Unknown	Oct. 24, "	124 00	$124 00	
"	I. H. Jackson	"	Mar. 9, 1893	158 70	158 70	282 70
Jackson	John Boyle	John N. Maurer	July 12, 1892	16 52	$16 52	
"	F. G. Adler	Peter Thomas	Sept. 8, "	16 52		
"	" "	Mattey Deleno	Jan. 10, 1893	17 32		
"	" "	Thomas McInery	" 25, 1893	41 60	75 44	
"	R. H. Davis	Harry Fleming	Mar. 7, "	17 28		
"	" "	Alfred Tredo	" 7, "	16 68		
"	" "	Franklin House	" 7, "	19 13	53 09	
"	Geo. W. Green	Wellington Millops	" 7, "	16 61		
"	" "	James Ray	June 6, "	25 12		
"	" "	John Dunn	" 6, "	17 74	59 47	
"	R. H. Davis	Geo. M. Haight	" 6, "	53 72		
"	" "	Frank Commerton	" 6, "	18 52	72 24	276 76
Lenawee	Peter Fisher	Unknown	Jan. 26, 1893	10 00	$10 00	10 00
Macomb	E. J. Salisbury	Allen C. Miller	Oct. 15, 1892	45 27	45 27	45 27
Manistee	L. D. Shurtliff	Wm. McCarthy	Dec. 21, "	28 68		
"	" "	August McNeil	" 21, "	36 48		
"	" "	Peter Anderson	" 21, "	32 58		
"	" "	John Larson	" 21, "	64 77	162 51	162 51
Ontonagon	William Collins	Unknown	Mar. 3, 1893	41 55	41 55	41 55
Saginaw	John M. Campbell	"	Oct. 24, 1892	52 76	52 76	52 76
St. Clair	J. L. Bartholmew	"	Aug. 6, "	17 30		
"	" "	"	Jan. 13, 1893	49 97	67 27	
"	Dennis Swarthout	"	Nov. 10, 1892	126 75		
"	" "	"	June 7, 1893	56 70	183 45	
"	J. H. Merrill	"	Nov. 10, 1892	64 93	64 93	315 65
Washtenaw	Martin Clark	Clarence Sunnisford	May 4, 1893	22 38	$22 38	22 38
Wayne	James Downs	William Black	July 16, 1892	51 75		
"	" "	Albert Wolfe	" 16, "	18 37		
"	" "	W. H. Dunn	" 23, "	18 37		
"	" "	Wm. Fitzgerald	" 23, "	68 06		
"	" "	Osborn Lewis	" 23, "	18 37		
"	" "	Wesley Tiger	" 23, "	18 37		
"	" "	Wm. Westbrook	" 12, "	18 37		
"	" "	Michael Bail	" 5, "	48 63		
"	" "	Paul Pattillo	" 5, "	24 35		
"	" "	Unknown	" 5, "	56 37		
"	" "	Wm. Robinson	Aug. 6, "	18 37		

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Table No. 40.—Continued.

County.	Name of coroner.	On whom inquest held.	Date of allowance by the court, or State board of auditors.	Amount of each inquest.	Amount paid each coroner.	Amount paid in each county.
Wayne	James Downs	Gabriel Percy	Aug. 2, 1892	$18 37		
"	" "	M. Levenbowskie	" 2, "	59 17		
"	" "	L. Burlingbow	" 2, "	50 06		
"	" "	Wm. E. Morris	" 2, "	51 75		
"	" "	John Swathey	" 2, "	18 37		
"	" "	Mary Hayes	" 19, "	53 05		
"	" "	Thomas Campbell	" 19, "	20 37		
"	" "	Moses Lockage	Sept. 22, "	18 37		
"	" "	Walter Deoweth	" 22, "	18 37		
"	" "	Albert Burns	" 22, "	18 37		
"	" "	John Doran	" 22, "	58 51		
"	" "	August Stromski	" 22, "	41 75		
"	" "	W. J. Sables	" 12, "	58 19		
"	" "	Chas. Baker	Oct. 3, "	18 37		
"	" "	Mathew Diamond	" 31, "	83 18		
"	" "	John Wallace	" 31, "	81 31		
"	" "	Tom Walker	" 15, "	18 37		
"	" "	James H. Wicks	" 3, "	59 81		
"	" "	J. A. C. Johnson	" 3, "	60 59		
"	" "	Gertrude Myer	" 3, "	40 19		
"	" "	Louise Lawrence	Nov. 3, "	18 37		
"	" "	John F. Huntley	" 4, "	48 63		
"	" "	John Rat	" 28, "	18 37		
"	" "	Daniel Wright	" 28, "	18 37		
"	" "	John McPherson	" 28, "	26 69		
"	" "	John Welling	Dec. 30, "	56 95		
"	" "	Tom Cartreel	" 18, "	18 37		
"	" "	S. Capstipk	" 18, "	70 81		
"	" "	Ella Platner	" 18, "	48 37		
"	" "	Duncan Tregin	Jan. 11, 1893	18 37		
"	" "	Will Evans	" 11, "	18 37		
"	" "	Henry Bearpaw	" 11, "	18 37		
"	" "	Henry Weinseng	" 16, "	81 75		
"	" "	Robert Little	" 16, "	28 77	$1,696 46	
"	James R. Keefe	Sophia Sladinskia	July 8, 1892	77 90		
"	" "	Unknown	" 18, "	167 98		
"	" "	"	Aug. 2, "	66 77		
"	" "	Homer Forrest	" 2, "	64 75		
"	" "	Unknown	" 2, "	64 75		
"	" "	Christina Roberts	Oct. 18, "	82 10		
"	" "	T. K. Koper	" 24, "	82 69		
"	" "	Nellie McCarthy	" 3, "	51 40		
"	" "	B. H. Billings	" 3, "	58 00		
"	" "	Matilda Hayes	Dec. 20, "	51 60		
"	" "	Bertha Kreeen	" 20, "	53 06		
"	" "	John Slenski	" 9, "	63 23		
"	" "	Anna Debalski	Jan. 16, 1893	51 53	235 86	
"	F. C. Beatcher	Thos. Niser	" 21, "	18 37		
"	" "	John Bennett	" 23, "	27 47		
"	" "	Unknown	Feb. 3, "	18 37		
"	" "	W. W. Catchfield	" 14, "	50 19		
"	" "	W. W. Quincey	" 17, "	18 37		
"	" "	George Collins	Mar. 3, "	18 37		
"	" "	Luther Chew	" 3, "	18 37		
"	" "	Jef. Wilson	" 30, "	18 37		
"	" "	Benj. Franklin	" 30, "	18 37		
"	" "	Andrew Wilkins	" 21, "	18 37		
"	" "	Barney Morrison	May 24, "	18 37		
"	" "	Elmer Wilks	" 24, "	18 37		
"	" "	Geo. Wright	" 21, "	18 63		
"	" "	Mary Hezfelt	" 4, "	54 61		
"	" "	Chas. Reade	" 4, "	18 63		
"	" "	D. Dutton	" 4, "	17 99		
"	" "	James Fagan	June 5, "	17 62		
"	" "	Thompson, Dunn and Chambers	" 12, "	85 20		
"	" "	Cyrus Sparling	" 12, "	18 37		
"	" "	Jos. Green	" 23, "	17 63		
"	" "	Jim Cody	" 23, "	17 63	527 67	
"	Philip H. Brown	Moses Manley	Jan. 23, "	18 47		
"	" "	Leghs Taylor	" 23, "	18 47		
"	" "	Martin Wojkezkee	Mar. 30, "	78 72		

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Table No. 40.—Continued.

County.	Name of coroner.	On whom inquest held.	Date of allowance by the court, or State board of auditors.	Amount of each inquest.	Amount paid each coroner.	Amount paid in each county.
Wayne	Philip H. Brown	Dutten Sweeney	May 29, 1883	$17 88		
"	" "	G. A. Fisher	" 24, "	17 88		
"	" "	L. J. Nepgen	June 5, "	52 75		
"	" "	Ramsey Fisher	" 5, "	18 11		
"	" "	Thomas Lally	" 14, "	51 60		
"	" "	Unknown	" 14, "	27 34	$301 22	
"						
"	Edward Battie	"	July 6, 1892	72 34	$72 34	
"	Albert Hall	Peter Holtry	May 4, "	51 70	51 70	
"	Wm. Flinn	John Moon	" 27, "	82 84	82 84	
"	Newton Tweekbury	Edith Fox	Aug. 16, "	68 75	68 75	
"	Victor L. Venier	Unknown	Sept. 28, "	54 62	54 62	
"	H. F. Riopelle	"	" 12, "	57 58	57 58	$3,849 04
Total						$5,891 03

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Table No. 41.—*General fund expenditures on allowance of Board of State Auditors during fiscal year closing June 30, 1893.*

	Auditor General.		Land office.	Secretary of State.	Executive office.	Treasurer's office.	Commissioner of labor.	Legislature of 1892 and 1893.	State Library.	Insurance bureau.	Total.
	Use of counties.	Use of office.									
Paper		$4,795 28	$183 45	$16,567 39	$38 05	$6 48	$71 86		$89 20	$59 32	
Printing	$666 85	3,744 74	225 27	3,502 97	395 38	91 56	4,104 84	$10,349 11	184 83	2,084 59	
Binding	367 45	542 55	69 47	978 27		41 15	416 00	2,364 65	137 19	301 67	
Postage			230 00	3,402 00	110 00	123 00			115 00	415 00	
Stationery		543 64	174 53	629 05	54 74	92 10	93 55	39 70	58 45	101 30	
Express and telegraph		173 79	36 58	385 41	166 45	106 91	753 76		199 66	87 63	
Boxes and freight		6 57		43 27		25	1 00		65 20		
Traveling expenses		75 75	261 52	289 01		879 86				148 88	
Employés		120 00	202 00	50 00					700 00		
Repairs and supplies		261 77	51 50	1,934 12	53 00	8 00	65 00		100 25		
Miscellaneous		215 80	54 32	31 98	12 75	61 00	30		2 00	2 00	
Totals	$1,034 30	$10,479 89	$1,488 64	$27,813 47	$830 37	$1,410 31	$5,504 81	$12,753 46	$1,602 28	$3,200 34	

Table No. 41.—CONTINUED.

	Supreme Court reporter.	Commissioner of Railroads.	Reports of State officers and boards.	State officers and capitol.	Session and territorial laws.	Attorney General.	Sup't of Public Instruction.	State Institutions.	Supreme Court.	Sundries.	Total.
Paper		$34 81	$67 07	$51 10		$86 26	$478 32	$18 90			$22,546 99
Printing		1,395 74	1,967 54	5,346 30	$862 06	868 31	1,991 17	$2,999 51			40,530 27
Binding		286 09	5,888 51	2,558 70	1,629 14	109 83	464 53	295 67			16,450 87
Postage	$8 45	75 00	185 45	394 59	7 75	179 00	575 00		$20 00		5,790 24
Stationery	8 29	88 33	288 18	63 40		93 74	316 81		16 95		2,612 76
Express and telegraph	5 75	339 41	20 38	493 76		192 99	516 21		20 00		3,498 64
Boxes and freight				18 72							185 01
Traveling expenses		496 62	367 90	2,190 77		696 89	142 25			$668 40	6,217 80
Employés		146 50	25 00	32,719 17		9 00	112 75				34,084 42
Fuel, lights and water				16,097 49							16,097 49
Repairs and supplies	1 00	60 00		4,783 17		50 50	60 87	18 10	399 95		7,847 23
Examining lands										3,366 85	3,366 85
Advertising										1,354 50	1,354 50
Miscellaneous	1 50	40 85	372 85	4,257 53		10 55	6 63		32 72	6,648 71	11,751 49
Totals	$24 99	$2,963 35	$9,082 83	$68,974 70	$2,298 95	$2,297 07	$4,664 54	$3,332 18	$489 62	$12,088 46	$172,284 56

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Table No 42.—*Amounts paid for advertising lands for sale in December, 1893.*

Counties.	No. of descriptions advertised.	Amount at 40 cents each	No. of incorrect descriptions.	Amounts deducted for incorrect descriptions.	Amounts paid for each county.	Paid Co. treasurers for posting.
Alcona	2,221	$888 40	2	$0 80	$887 60	
Alger	1,006	402 40			402 40	
Allegan	466	186 40	8	3 20	183 20	
Alpena	3,810	1,524 00			1,524 00	
Antrim	467	186 80	4	1 60	185 20	
Arenac	1,439	575 60	5	2 00	573 60	
Baraga	894	357 60	4	1 60	356 00	
Barry	97	38 80			38 80	
Bay	2,994	1,197 60	7	2 80	1,194 80	
Benzie	467	186 80			186 80	
Berrien	345	138 00	1	40	137 60	
Branch	56	22 40			22 40	
Calhoun	78	31 20			31 20	
Cass	32	12 80	1	40	12 40	
Charlevoix	531	212 40	3	1 20	211 20	
Cheboygan	2,310	924 00	3	1 20	922 80	
Chippewa	3,954	1,581 60			1,581 60	
Clare	1,740	696 00	2	80	695 20	
Clinton	152	60 80			60 80	
Crawford	1,546	618 40	2	80	617 60	
Delta	3,954	1,581 60	5	2 00	1,579 60	
Dickinson	1,739	695 60			695 60	
Eaton	104	41 60	1	40	41 20	
Emmet	1,201	480 40	2	80	479 60	
Genesee	176	70 40	1	40	70 00	
Gladwin	2,281	912 40			912 40	
Gogebic	2,806	1,122 40	5	2 00	1,120 40	
Grand Traverse	518	207 20			207 20	
Gratiot	606	242 40	1	40	242 00	
Hillsdale	31	12 40			12 40	
Houghton	1,424	569 60	3	1 20	568 40	
Huron	896	358 40			358 40	
Ingham	334	133 60			133 60	
Ionia	176	70 40	2	80	69 60	
Iosco	2,772	1,108 80			1,108 80	
Iron	4,554	1,821 60	2	80	1,820 80	
Isabella	1,140	456 00			456 00	
Jackson	473	189 20	1	40	188 80	
Kalamazoo	54	21 60			21 60	
Kalkaska	1,227	490 80	19	7 60	483 20	
Kent	1,587	634 80	5	2 00	632 80	
Keweenaw	574					$126 00
Lake	1,357	542 80	8	3 20	539 60	
Lapeer	198	79 20			79 20	
Leelanaw	491	196 40			196 40	
Lenawee	149	59 60			59 60	
Livingston	69	27 60			27 60	
Luce	1,139	455 60			455 60	
Mackinac	2,048	819 20	2	80	818 40	
Macomb	15	6 00	2	80	5 20	
Manistee	1,381	552 40			552 40	
Manitou	306					78 00
Marquette	2,263	905 20	1	40	904 80	
Mason	816	326 40			326 40	
Mecosta	1,593	637 20			637 20	
Menominee	1,857	742 80			742 80	
Midland	2,302	920 80			920 80	
Missaukee	1,671	668 40	1	40	668 00	
Monroe	74	29 60			29 60	
Montcalm	917	366 80			366 80	
Montmorency	3,448	1,379 20	3	1 20	1,378 00	
Muskegon	4,373	1,749 20	3	1 20	1,748 00	
Newaygo	2,057	822 80	2	80	822 00	
Oakland	378	151 20	2	80	150 40	

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Table No. 42.—CONTINUED.

Counties.	No. of descriptions advertised.	Amount at 40 cents each.	No. of incorrect descriptions.	Amounts deducted for incorrect descriptions.	Amounts paid for each county.	Paid Co. treasurers for posting.
Oceana	1,142	$456 80	1	$0 40	$456 40	
Ogemaw	2,323	929 20	1	40	928 80	
Ontonagon	1,517	606 80			606 80	
Osceola	1,128	451 20			451 20	
Oscoda	1,797	718 80	2	80	718 00	
Otsego	1,154	461 60			461 60	
Ottawa	538	215 20	76	30 40	184 80	
Presque Isle	3,512	1,404 80	1	40	1,404 40	
Roscommon	2,255	902 00	8	3 20	898 80	
Saginaw	1,939	775 60			775 60	
Sanilac	1,044	417 60	28	11 20	406 40	
Schoolcraft	1,375	550 00			550 00	
Shiawassee	203	81 20			81 20	
St. Clair	535	214 00	3	1 20	212 80	
St. Joseph	70	28 00			28 00	
Tuscola	725	290 00	3	1 20	288 80	
Van Buren	181	72 40	1	40	72 00	
Washtenaw	78	31 20			31 20	
Wayne	4,380	1,752 00	351	140 40	1,611 60	
Wexford	998	399 20	3	1 20	398 00	
Total	109,028	$43,259 20	591	$236 40	$43,022 80	$199 00

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Table No. 43.—*River improvement, specific taxes due, amount collected during fiscal year and corporations paying same, also amount unpaid June 30, 1893.*

Companies.	When due.	1% Basis of tax. Capital paid in.	Taxes payable in fiscal year. Unpaid June 30, 1892.	Charged in 1893 including taxes due in 1893.	Total.	Amount paid.	Unpaid June 30, 1893.
Alpena—South Branch	July, 1890	$20,000 00	$200 00		$200 00		$200 00
Au Gres—East Branch	" 1876	6,347 85	63 48				
" " "	" 1877	9,729 25	97 29				
" " "	" 1878	12,154 00	121 54		1,073 36		1,073 36
" " "	" 1879	12,155 55	121 55				
" " "	" 1880	33,475 55	334 75				
" " "	" 1881	33,475 55	334 75				
Au Sable	" 1879	27,461 75	274 62				
"	" 1880	27,786 75	277 87		1,125 99		1,125 99
"	" 1881	28,675 28	286 75				
"	" 1882	28,675 28	286 75				
Black River	" 1888	15,000 00	150 00		300 00		300 00
" "	" 1889	15,000 00	150 00				
East Branch Sturgeon River	" 1892	30,000 00	300 00		600 00		600 00
" " " "	" 1893	30,000 00		300 00			
Ford River	" 1892	25,000 00	250 00			250 00	
" "	" 1893	25,000 00		250 00	500 00		250 00
Fience River—East and West Branch	" 1893	20,000 00		200 00	200 00		200 00
Hemlock River	" 1888	21,000 00	210 00		210 00		210 00
Holmes Creek	" 1892	5,000 00	50 00				
" "	" 1893	5,000 00		50 00	100 00		100 00
Iron River	" 1892	6,000 00	60 00	60 00	120 00	60 00	60 00
" "	" 1893	6,000 00					
Little South Branch Pere Marquette	" 1886	5,000 00	50 00		50 00		50 00
Little Wolf Creek	" 1890	5,000 00	50 00		50 00		50 00
Long Rapids	" 1892	7,200 00	72 00			72 00	
" "	" 1893	7,200 00		72 00	144 00		72 00
Manistee River	" 1892	25,177 73	251 77			251 77	
" "	" 1893	25,177 73		251 77	503 54		251 77
Manistique River	" 1892	16,900 13	169 00			169 00	
" "	" 1893	16,900 13		169 00	338 00		169 00
Net River	" 1892	15,000 00	150 00			150 00	
" "	" 1893	15,000 00		150 00	300 00		150 00
North Branch	" 1892	10,000 00	100 00			100 00	
" "	" 1893	10,000 00		100 00	200 00		100 00
North Branch Paint River	" 1892	34,000 00	340 00			340 00	
" " " "	" 1893	34,000 00		340 00	680 00		340 00
Otsego and Crawford counties	" 1892	16,986 26	169 86		169 86	169 86	
Peshekemie River	" 1892	15,000 00	150 00			150 00	
" "	" 1893	15,000 00		150 00	300 00		150 00
South Branch River	" 1872	7,500 00	75 00				
" " "	" 1873	7,500 00	75 00				
" " "	" 1874	7,500 00	75 00		300 00		300 00
" " "	" 1875	7,500 00	75 00				
VanEtten Creek	" 1884	2,500 00	25 00		25 00	25 00	
Watersmeet	" 1889	2,545 85	25 46				
"	" 1890	3,769 92	37 70		63 16		63 16
West Branch Escanaba	" 1892	25,000 00	250 00		250 00	250 00	
" " "	" 1893	25,000 00		250 00	250 00		250 00
Aggregate to table No. 48			$5,710 14	$2,342 77	$8,052 91	$1,987 63	$6,065 28

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Table No. 44. - *Railroad specific taxes due, amount collected during fiscal year and corporations paying same, also amount remaining unpaid June 30, 1893.*

Companies.	When due.	Basis of tax.		Taxes payable in fiscal year.			Amount paid in fiscal year.	Unpaid June 30, 1893.
		Gross earnings.	Average No. of miles.	Unpaid June 30, 1892.	Charged in 1893, including taxes due in 1892.	Total.		
Chartered Companies:								
Detroit, Grand Haven & Milwaukee	July 1, 1892			$25,171 40			$25,171 40	
	" 1892				$25,171 40	$50,342 80		$25,171 40
Erie & Kalamazoo	Jan. 1, 1893	a $300,000 00 b 361,787 78			3,308 94	3,308 94	3,308 94	
Grand River Valley	" 1, 1893				c 14,934 00	14,934 00	14,934 00	
Lake Shore & Michigan Southern	" 1, 1893				c 43,434 66	43,434 66	43,434 66	
Michigan Central	" 1, 1893				c 134,083 20	134,083 20	134,083 20	
General Law Companies:								
Au Sable & Northwestern	July 1, 1892	80,572 53	106	1,611 47			1,611 47	
	" 1893	215,681 61	108		4,313 63	5,925 10		4,313 63
Battle Creek & Sturgis	" 1892	19,917 82	33.80	398 36			398 36	
	" 1893	20,961 63	33.80		419 23	817 59		419 23
Bay City & Battle Creek	" 1892	3,317 00	18	166 34			166 34	
	" 1893	9,939 15	18		198 78	365 12		198 78
Bear Lake & Eastern	" 1892	11,559 42	18	231 19			231 19	
	" 1893	11,238 38	18		224 76	455 95		224 76
Canada Southern Bridge Co.	" 1892	1,228 69	3.66	24 57			24 57	
	" 1893	1,365 84	3.66		27 32	51 89		27 32
Chicago & Grand Trunk	" 1892	2,583,592 00	224	80,935 68			80,935 68	
	" 1893	448,000 00 448,000 00 448,000 00 448,000 00 844,476 53	224		83,059 06	163,994 74		83,059 06
Chicago & Northwestern	" 1893	793,100 00 793,100 00 793,100 00 793,100 00 350,051 87	396.55		101,243 07	101,243 07		101,243 07
Chicago & West Michigan	" 1892	1,651,768 14	447.04	36,323 80			36,323 80	
	" 1893	894,080 00 894,080 00 17,176 91	447.04		40,748 90	77,072 70		40,748 90
Chicago, Detroit & Canada Grand Trunk Junction	" 1892	264,179 14	59.37	6,144 27			6,144 27	
	" 1893	118,740 00 118,740 00 75,035 04	59.37		7,594 35	13,738 62		7,594 35
Chicago, Kalamazoo & Saginaw	" 1892	51,627 07	44.20	1,032 54			1,032 54	
	" 1893	52,540 54	44.20		1,050 81	2,083 35		1,050 81

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Table No. 44.—Continued.

Companies.	When due.	Basis of tax. Gross earnings.	Basis of tax. Average No. of miles.	Taxes payable in fiscal year. Unpaid June 30, 1892.	Taxes payable in fiscal year. Charged in 1893, including taxes due in 1893.	Taxes payable in fiscal year. Total.	Amount paid in fiscal year.	Unpaid June 30, 1893.
Cincinnati, Jackson & Mackinaw	July 1, 1892	$359,541 62	172.18	$7,266 74			$7,266 74	
	" 1893	344,360 00	172.18		$7,087 11	$14,353 85		$7,087 11
		7,996 49	172.18					
Cincinnati, Saginaw & Mackinaw	" 1892	184,731 05	53	4,088 28			4,088 28	
	" 1893	106,000 00	53		4,874 48	8,962 76		4,874 48
		106,000 00						
		3,482 83						
Cincinnati, Wabash & Michigan	" 1892	99,577 48	33.40	2,155 44		2,155 44	2,155 44	
Cleveland, Cincinnati, Chicago & St. Louis	" 1893	52,652 55	33.40		1,166 86	2,608 68	2,608 68	
		33,400 00			1,441 82			
		31,654 59						
Crawford & Manistee	" 1893	7,449 54	13		148 99	148 99	148 99	
Detroit & Bay City	" 1892	839,484 32	151.42	20,641 93			20,641 93	
	" 1893	310,000 00	155			40,618 76		20,006 83
		310,000 00			20,006 83			
		201,894 43						
Detroit & Chicago	" 1892	36,194 97	62.94	723 90				
	" 1893	38,925 72	62.94		778 51	1,502 41	1,502 41	
Detroit, Bay City & Alpena	" 1892	417,674 26	209.32	8,353 49			8,353 49	
	" 1893	351,705 61	224.30		7,034 11	15,387 60		7,034 11
Detroit, Hillsdale & Southwestern	" 1892	41,840 36	65.20	836 81				
	" 1893	44,937 48	65.20		898 74	1,735 55	1,735 55	
Detroit, Lansing & Northern	" 1892	1,254,099 74	323.68	28,115 69			28,115 69	
	" 1893	647,360 00	323.68		28,402 51	56,518 20		28,402 51
		618,212 43						
Detroit, Monroe & Toledo	" 1892	541,756 46	54.67	16,203 26				
	" 1893	109,340 00	54.67					
		109,340 00						
		109,340 00						
		109,340 00						
		157,857 43			18,341 69	34,544 95	34,544 95	
Detroit Union Railroad Depot and Station	" 1892	125,206 81		3,130 17			3,130 17	
	" 1893	140,955 58			3,523 89	6,654 06		3,523 89
Duluth, South Shore & Atlantic	" 1892	1,750,988 13	476.83	39,006 40			39,006 40	
	" 1893	951,280 00	475.64		40,957 95	79,964 35		40,957 95
		877,294 19						
Flint & Pere Marquette	" 1892	2,544,758 43	772.21	55,896 86			55,896 86	
	" 1893	1,544,200 00	772.10		56,754 33	112,651 19		56,754 33
		1,034,813 36						
Fort Wayne & Jackson	" 1892	100,076 08	44.51	2,056 50				
	" 1893	89,080 00	44.51		2,227 68	4,284 18	4,284 18	
		17,813 59						

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Frankfort & Southeastern	"	1892	34,149 63	22.75	682 99			682 99	
	"	1893	13,807 75	26.97		276 15	959 14		276 15
Grand Rapids & Indiana	"	1891	1,500,640 00 778,666 06 764,020 00	375.16	28,146 77				
	"	1892	764,020 00 579,383 40	382.01	51,762 40			79,909 17	
	"	1893	772,340 00 772,340 00 667,692 46	386.17		54,786 07	134,695 24		54,786 07
Gogebic & Montreal River	"	1892	23,754 20	13.47	475 08			475 08	
	"	1893	36,260 00 28,783 71	18.13		1,443 54	1,918 62		1,443 54
Hancock & Calumet	"	1892	175,925 88	21.61	4,876 04			4,876 04	
	"	1893	43,220 00 43,220 00 43,220 00 43,220 00 12,381 73	21.61		5,213 46	10,089 50		5,213 46
Hecla & Torch Lake	"	1892	100,427 76	7.50	3,267 11			3,267 11	
	"	1893	15,000 00 15,000 00 15,000 00 15,000 00 36,061 73	7.50		3,092 47	6,359 58		3,092 47
Indiana & Lake Michigan	"	1893	33,189 00	25.05		663 78	663 78	663 78	
Jackson, Lansing & Saginaw	"	1892	1,602,026 99	295.10	39,207 81			39,207 81	
	"	1893	645,800 00 645,800 00 248,657 63	322.90		36,520 73	75,728 54		36,520 73
Jefferson Avenue Railway Company	"	1892	1,973 85	5.65	39 48			39 48	
	"	1893	10,617 91	5.65		212 36	251 84		212 36
Kalamazoo, Allegan & Grand Rapids	"	1892	153,705 73	58.42	3,258 44				
	"	1893	116,840 00 52,246 71	58.42		3,642 96	6,901 40	6,901 40	
Kalamazoo & South Haven	"	1892	57,052 50	39.50	1,141 05			1,141 05	
	"	1893	58,301 27	39.50		1,166 03	2,307 08		1,166 03
Kalamazoo & White Pigeon	"	1892	112,362 01	36.57	2,443 35				
	"	1893	73,140 00 42,586 14	36.57		2,527 45	4,970 80	4,970 80	
Lake County Railroad	"	1892	14,421 95	11	288 44				
	"	1893	12,562 27	11		251 27	539 71	539 71	
Lowell & Hastings	"	1892	10,554 88	12.50	211 10			211 10	
	"	1893	12,242 88	12.50		244 86	455 96		244 86
Manistique Railway	"	1892	123,542 75	48	2,608 57			2,608 57	
	"	1893	85,776 97	49.75		1,715 53	4,324 10		1,715 53
Manistee & Luther	"	1892	105,193 96	37.50	2,254 85			2,254 85	
	"	1893	75,000 00 31,215 96	37.50		2,280 40	4,535 25		2,280 40
Manistee & Northeastern	"	1892	115,041 38	59.61	2,300 82			2,300 82	
	"	1893	127,219 03	64.12		2,544 38	4,845 20		2,544 38
Mason & Oceana	"	1892	43,295 61	36	865 91			865 91	
	"	1893	38,239 26	37		764 79	1,630 70		764 79

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Table No 44.—CONTINUED.

Companies.	When due.	Basis of tax. Gross earnings.	Basis of tax. Average No. of miles.	Taxes payable in fiscal year. Unpaid June 30, 1892.	Taxes payable in fiscal year. Charged in 1893, including taxes due in 1893.	Taxes payable in fiscal year. Total.	Amount paid in fiscal year.	Unpaid June 30, 1893.
Michigan Air Line Railway	July 1, 1892	$154,310 52	105.60	$3,086 21			$3,086 21	
	" 1893	168,124 02	105.60		$3,362 48	$6,448 69		$3,362 48
Michigan Air Line	" 1892	262,840 56	109.10	5,480 01			5,480 01	
	" 1893	218,200 00 39,154 89	109.10		5,382 47	10,862 48		5,382 47
Michigan, Midland & Canada	" 1892	8,473 44	14.68	169 47			169 47	
	" 1893	8,776 51	14.68		175 53	345 00		175 53
Milwaukee, Lake Shore & Western	" 1892	533,868 60	107.47	12,791 96			12,791 96	
	" 1893	243,080 00 225,758 35	121.54		10,505 55	23,297 51		10,505 55
Milwaukee & Northern	" 1892	311,082 70	60.75	7,509 38				
	" 1893	121,500 00 38,061 64	60.75		3,381 54	10,890 92	10,890 92	
Mineral Range	" 1892	146,504 68	17	4,160 19			4,160 19	
	" 1893	34,000 00 34,000 00 34,000 00 27,066 90	17		3,497 34	7,657 53		3,497 34
Minneapolis, St. Paul & Sault Ste. Marie	" 1889			66 90				
	" 1890			182 05		248 95		248 95
	" 1892	533,680 71	192.35	11,418 52			11,418 52	
	" 1893	384,700 00 227,607 76	192.35		13,384 19	24,802 71		13,384 19
Muskegon, Grand Rapids & Indiana	" 1892	180,706 00	36.85	4,315 70			4,315 70	
	" 1893	73,700 00 73,700 00 36,873 81	36.85		4,422 71	8,738 41		4,422 71
Muskegon River & Rose Lake	" 1880	9,869 00	7.05	197 38				
	" 1881	9,817 00	7.05	196 34		393 72		393 72
Muskrat Lake & Clam River	" 1886	26,832 48	8	531 65		531 65		531 65
North Branch & Au Sable River	" 1892	9,074 56	10	181 49				
	" 1893	4,767 82	10		95 36	276 85	276 85	
Northern Central Michigan	" 1892	92,540 00	61.14	1,850 80				
	" 1893	99,069 38	61.14		1,981 18	3,831 98	3,831 98	
Ontonagon & Brule River	" 1892	49,015 04	46	980 30				
	" 1893	66,493 20	46		1,329 86	2,310 16	2,310 16	
Pontiac, Oxford & Northern	" 1892	107,278 15	100.20	2,145 56			2,145 56	
	" 1893	128,176 37	100.20		2,563 52	4,709 08		2,563 52
Quincy & Torch Lake	" 1893	12,000 00 7,383 06	6		424 57	424 57	424 57	
Saginaw Bay & Northwestern	" 1892	107,816 77	87.21	2,156 34			2,156 34	
	" 1893	78,302 73	85.13		1,566 05	3,722 39		1,566 05
Saginaw, Tuscola & Huron	" 1893	123,774 76	66.57		2,475 49	2,475 49		2,475 49

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Saginaw Valley & St. Louis	" 1892	93,595 77	41.10	1,888 89			1,888 89	
	" 1893	90,200 00 3,862 78	45.10		1,900 56	3,789 45		1,900 56
Sturgis, Goshen & St. Louis	" 1892	6,112 51	10.55	122 25				
	" 1893	6,035 25	10.55		120 70	242 95	242 95	
St. Clair Tunnel	" 1892	16,155 00	1.08	543 20			543 20	
	" 1893	2,250 00 2,250 00 2,250 00 2,250 00 80,806 84	1.08		3,479 77	4,022 97		3,479 77
St. Joseph Valley	" 1891	5,001 68	10	100 03				
	" 1892	4,628 75	10	92 58				
	" 1893	1,594 91	10		31 89	224 50		224 50
Toledo, Canada Southern & Detroit	" 1892	632,390 37	47.27	20,588 61			20,588 61	
	" 1893	94,540 00 94,540 00 94,540 00 94,540 00 316,625 52	47.27		23,064 42	43,653 03		23,064 42
Toledo, Ann Arbor & North Michigan	" 1891	1,117,811 46	285.56	22,156 23			22,156 23	
	" 1892	960,105 34	279.01	21,203 53				
	" 1893	603,660 00 478,066 93	301.83		24,024 87	67,384 63		45,228 40
Toledo, Saginaw & Muskegon	" 1892	115,225 13	96	2,304 50			2,304 50	
	" 1893	126,065 16	96		2,521 30	4,825 80		2,521 30
Toledo & South Haven	" 1892	27,087 99	36.60	540 76			452 08	
	" 1893	25,929 41	36.60		518 58	1,059 34		597 26
Traverse City	" 1892	43,497*10	26	869 94			869 94	
	" 1893	52,000 00 4,358 44	26		1,148 96	2,018 90		1,148 96
Wabash Railroad	" 1892	519,978 47	79.70	13,347 25				
	" 1893	159,400 00 159,400 00 148,862 61	79.70		11,638 88	24,986 13	24,986 13	
Wisconsin Central	" 1890	54,960 00 25,588 02	13.74	1,866 84		1,866 84		1,866 84
Total to table No. 49				$627,390 16	$898,801 61	$1,521,191 77	$849,696 82	$671,494 95

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Table No. 45.—*Insurance specific taxes paid during fiscal year closing June 30, 1893, and companies paying same.*

Name of companies—Due in January.	Tax paid.
Fire—Domestic companies.	
Ætna, Hartford, Conn.	$2,429 53
Agricultural, Watertown, N. Y.	385 92
Albany, Albany, N. Y.	39 11
American, Boston, Mass.	371 82
American, Newark, N. J.	429 18
American Central, St. Louis, Mo.	498 20
American Fire, New York, N. Y.	979 39
American Fire, Philadelphia, Pa.	2,646 61
Artisans, Pittsburgh, Pa.	49 77
Boylston, Boston, Mass.	825 10
Broadway, New York, N. Y.	205 53
Buffalo German, Buffalo, N. Y.	715 54
Capital Fire, Concord, N. H.	55 55
Citizens', New York, N. Y.	668 12
Citizens', Pittsburgh, Pa.	558 02
Commerce, Albany, N. Y.	199 03
Commonwealth, New York, N. Y.	65 31
Concordia Fire, Milwaukee, Wis.	1,112 30
Connecticut Fire, Hartford, Conn.	2,311 54
Continental, New York, N. Y.	1,821 15
Cooper, Dayton, O.	852 74
Delaware, Philadelphia, Pa.	505 47
Dwelling House, Boston, Mass.	458 10
Eagle Fire, New York, N. Y.	182 38
Equitable Fire and Marine, Providence, R. I.	384 11
Eureka Fire and Marine, Cincinnati, O.	342 69
Farmers' Fire, York, Pa.	628 46
Farragut Fire, New York, N. Y.	76 27
Fireman's, Newark, N. J.	197 49
Fireman's Fund, San Francisco, Cal.	1,662 77
Fireman's Fire Ins. Co., Dayton, O.	329 03
Fire Insurance Co. of the County of Philadelphia, Pa.	157 27
Fire Association, Philadelphia, Pa.	$2,245 10
Franklin Fire, Philadelphia, Pa.	740 60
German, Freeport, Ill.	1,659 93
German American, New York, N. Y.	2,179 05
German Fire, Peoria, Ill.	222 80
German Fire, Pittsburgh, Pa.	156 60
Germania Fire, New York, N. Y.	1,461 61
Girard Fire and Marine, Philadelphia, Pa.	554 00
Glens Falls, Glens Falls, N. Y.	348 99
Granite State Fire, Portsmouth, N. H.	607 99
Greenwich, New York, N. Y.	666 19
Hanover Fire, New York, N. Y.	1,336 25
Hartford Fire, Hartford, Conn.	3,215 59
Home, New York, N. Y.	3,582 48
Insurance Company of North America, Philadelphia, Pa.	3,178 61
Insurance Co. of the State of Pennsylvania, Philadelphia, Pa.	333 68
Manufacturers and Builders' Fire, New York, N. Y.	250 74
Manufacturers and Merchants', Pittsburgh, Pa.	217 52
Mechanics', Philadelphia, Pa.	311 99
Mercantile Fire and Marine, Boston, Mass.	344 00
Merchants', Newark, N. J.	708 12
Merchants', Providence, R. I.	383 31
Milwaukee Mechanics', Milwaukee, Wis.	1,652 13
Mutual Fire, New York, N. Y.	973 07
National Fire, Hartford, Conn.	2,263 66
Newark Fire, Newark, N. J.	205 01
New Hampshire Fire, Manchester, N. H.	840 72
New York Bowery Fire, New York, N. Y.	409 21
New York Fire, New York, N. Y.	20 50
[a]Niagara Fire, New York, N. Y.	2,752 87
Northwestern National, Milwaukee, Wis.	1,226 24
National Fire Insurance Co., New York, N. Y.	322 83
Oakland Home, Oakland, Cal.	$700 15
Ohio Fire Insurance Co., Dayton, O.	312 06
Ohio Farmers', Le Roy, O.	4,070 13
Orient, Hartford, Conn.	1,723 70
Pacific Fire, New York, N. Y.	351 02
Pennsylvania Fire, Philadelphia, Pa.	1,200 52
People's Fire, Manchester, N. H.	490 89
Phenix, Brooklyn, N. Y.	2,844 09
Phœnix Fire, Hartford, Conn.	3,245 58
Protection Mutual Fire, Chicago, Ill.	93 25
Providence Washington, Providence, R. I.	657 60
Queen Insurance Co. of America, New York, N. Y.	1,741 92
Reading Fire, Reading, Pa.	333 32
Reliance, Philadelphia, Pa.	106 06
Rochester German, Rochester, N. Y.	1,001 77
Rockford, Rockford, Ill.	1,064 88
Rutgers Fire, New York, N. Y.	151 44
Security, Cincinnati, O.	342 69
Security, New Haven, Conn.	735 78
Springfield Fire and Marine, Springfield, Mass.	1,662 33
Spring Garden, Philadelphia, Pa.	170 01
State Investment and Fire Insurance Co., San Francisco, Cal.	1,626 97
St. Paul Fire and Marine, St. Paul, Minn.	1,165 38
Syndicate Fire Co., Minneapolis, Minn.	440 26
Teutonia Fire, Philadelphia, Pa.	41 26
Teutonia Fire and Marine, Dayton, Ohio.	310 62
Traders, Chicago, Ill.	1,865 39
Union Fire, Buffalo, N. Y.	103 50
Union, Philadelphia, Pa.	477 86
United Firemen's, Philadelphia, Pa.	174 00
United States Fire, New York, N. Y.	336 01
Western, Pittsburgh, Pa.	172 38
Westchester Fire, New York, N. Y.	1,776 35
Williamsburg City Fire, Brooklyn, N. Y.	517 21

a Overpayment, $1.07, refunded February 27, 1893.

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Table No. 45.—CONTINUED.

Name of companies—Due in January.	Tax paid.
Fire—Foreign companies.	
Atlas Assurance, London, Eng.	$224 64
British America Assurance Co., Toronto, Can.	913 53
British and Foreign Marine (limited), Liverpool, Eng.	645 87
Caledonia, Edinburgh, Scot.	1,051 26
Commercial Union Assurance Co., London, Eng.	3,478 16
Guardian Life and Fire Assurance Co., London, Eng.	610 66
Hamburg Bremen Fire, Hamburg, Ger.	1,109 80
Imperial Fire, London, Eng.	1,158 01
Lancashire, Manchester, Eng.	3,028 59
Lion Fire, London, Eng.	318 51
Liverpool and London and Globe, Liverpool, Eng.	3,759 22
London Assurance Corporation, London, Eng.	1,382 16
London and Lancashire Fire, Liverpool, Eng.	2,073 91
Manchester Fire Assurance Co., Manchester, Eng.	2,353 05
Mannheim, Mannheim, Ger.	255 04
Marine (limited), London, Eng.	1,309 81
North British and Mercantile, London, Eng.	3,043 47
Northern Assurance Co., London, Eng.	1,302 45
Norwich Union Fire, Norwich, Eng.	1,766 37
Phœnix Assurance Co., London, Eng.	2,222 25
Prussian National, Stettin, Ger.	231 55
Reliance Marine (limited), Liverpool, Eng.	719 28
Royal, Liverpool, Eng.	1,928 89
Scottish Union and National, Edinburgh, Scot.	698 94
Sea Insurance Co. (limited), Liverpool, Eng.	350 99
Sun Insurance Office, London, Eng.	3,498 24
Transatlantic Fire, Hamburg, Ger.	382 09
Union Assurance, London, Eng.	53 75
Union Marine (limited), Liverpool, Eng.	309 09
Western Assurance Co., Toronto, Can.	2,271 40
Total received from fire insurance co's.	$131,971 25

Name of companies—Due in January.	Tax paid.
Life insurance companies.	
Ætna, Hartford, Conn.	$1,060 95
Berkshire, Pittsfield, Mass.	1,057 91
Canada, Hamilton, Canada	900 85
Commercial Alliance, New York City	29 13
Connecticut General, Hartford, Conn.	36 84
Connecticut Mutual, Hartford, Conn.	2,793 78
Equitable, New York City, N. Y.	9,292 94
Equitable Life, Iowa	19 06
Germania, New York City	300 76
Hartford Life and Annuity, Hartford, Conn.	5 98
Home, Brooklyn, N. Y.	2,540 71
John Hancock Mutual, Boston, Mass.	220 42
Life Insurance Clearing Co., St. Paul, Minn.	5 48
Manhattan, New York City	242 56
Massachusetts Mutual, Springfield, Mass.	1,417 89
Metropolitan, New York City	2,881 15
Mutual, New York City	9,604 64
Mutual Benefit, Newark, N. J.	4,059 29
National, Montpelier, Vt.	1,656 74
New England Mutual, Boston, Mass.	671 89
New York, New York City	7,080 58
Northwestern Mutual, Milwaukee, Wis.	10,787 35
Pacific Mutual, California	86 48
Pennsylvania Mutual, Phila., Pa.	
Penn Mutual, Phila., Pa.	2,597 43
Phœnix, Hartford, Conn.	1,060 02
Provident Life and Trust Co., Phila., Pa.	47 28
Provident Savings Life Association, New York City	661 72
Prudential, Newark, N. J.	1,475 11
State Mutual, Worcester, Mass.	1,125 53
Travelers', Hartford, Conn.	1,361 55
Union Central, Cincinnati, O.	743 36
Union Mutual, Portland, Maine	784 06
United States, New York City	778 38
Vermont Life, Burlington, Vt.	45 73
Washington, New York City	2,407 70
Total received from life insurance co's.	$70,004 70

Name of corporations—Due in January.	Tax paid.
Miscellaneous.	
Ætna Accident, Hartford, Conn.	$24 32
American Casualty Insurance and Security Co., Baltimore, Md.	1,171 20
American Employers' Liability, Jersey City	360 33
American Security, New York City	140 20
Employers' Liability Association, London, England	155 24
Fidelity and Casualty, New York City	625 42
Guarantee Co. of North America, Montreal, Canada	69 45
bHartford Steam Boiler Inspection	430 08
Lloyd's Plate Glass, New York City	133 02
Metropolitan Plate Glass, New York City	145 50
New York Plate Glass, New York City	61 26
Northwestern Live Stock, Des Moines, Ia.	34 40
Pacific Mutual Accident, Hartford, Conn.	208 46
Travelers' Accident, Hartford, Conn.	1,033 55
Total received from miscellaneous insurance companies	$4,592 43
Total received from fire insurance co's.	131,971 25
Total received from life insurance co's.	70,004 70
Aggregate insurance specific tax to table No. 49	$206,568 38

b Overpayment, $129.02, refunded June 30, 1893.

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Table No. 46.—*Plank road, express and telegraph, specific taxes collected during fiscal year closing June 30, 1893, and companies paying same.*

Plank road companies.	When due.	[1] Net profits.	Taxes payable in fiscal year.			Amount paid.	Unpaid June 30, 1893.
			Unpaid June 30, 1892.	Charged in 1893, including taxes due in 1893.	Total.		
Alpine Plank Road	July, 1892	$1,666 77	$58 34			$58 34	
" " " "	" 1893	621 82		$31 09	$89 43		$31 09
Auburn and Utica Gravel Road	" 1887	30 97	1 55				
" " " " "	" 1892	39 87	1 99		3 54	3 54	
Birmingham and Pontiac Plank Road	" 1893	608 87		30 44	30 44		30 44
Clyde Plank and Macadamized Road Co.	" 1892	161 09	8 05			8 05	
" " " " " " "	" 1893	332 22		16 61	24 66		16 61
Crapo Toll Road	" 1893	524 40		26 22	26 22		26 22
Detroit and Birmingham Plank Road	" 1893	2,020 82		101 04	101 04	101 04	
Detroit and Erin Plank Road	" 1893	3,747 39		187 36	187 36	187 36	
Detroit and Howell Plank Road	" 1893	1,842 79		62 13	62 13	62 13	
Detroit and Lake St. Clair Plank Road	" 1893	1,313 56		65 67	65 67		65 67
Detroit and Saline Plank Road	" 1892	4,653 65	232 68			232 68	
" " " " " "	" 1893	4,060 20		203 01	435 69		203 01
Grand Rapids and Walker Plank Road	" 1892	1,845 97	92 30		92 30	92 30	
Grandville Plank Road	" 1892	2,144 78	107 24				
" " "	" 1891	1,440 75	72 04		179 28		179 28
Pontiac and Auburn Gravel Road	" 1892	280 41	14 02			14 02	
" " " " "	" 1893	115 34		5 77	19 79		5 77
Pontiac and Orchard Lake Gravel Road	" 1892	1,881 36	94 07		94 07	94 07	
Reed Lake Avenue Co.	" 1892	1,019 97	51 00			51 00	
" " " "	" 1893	1,344 56		67 22	118 22		67 22
Total			$733 28	$796 56	$1,529 84	$904 53	$625 31

[2] Express companies.	Amount paid.
Adams	$367 21
American	1,852 28
Canadian	111 22
Dominion	23 79
National	284 41
Northern Pacific	3 35
Pacific	44 18
Total	$2,686 44

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Table No. 46.—CONTINUED.

[3] Telephone and telegraph companies.	When due.	Valuation.	Taxes payable in fiscal year.			Amount paid.	Unpaid June 30, 1893.
			Unpaid June 30, 1892.	Charged in 1893.	Total.		
American District Telegraph Co.	Jan. 1, 1893	$1,171 15		$26 70	$26 70	$26 70	
Chicago, Milwaukee and Lake Superior Telegraph Co.	" 1, 1893	6,993 57		159 45	159 45		$159 45
Michigan Bell Telephone Co.	" 1, 1893	179,223 63		4,086 30	4,086 30	4,086 30	
Michigan Telegraph Co.	" 1, 1889	2,076 76	$44 65		44 65		44 65
Mineral Range Telegraph Co.	" 1, 1893	1,259 25		28 71	28 71	28 71	
Mutual Union Telegraph Co.	" 1, 1893	44,925 45		1,024 30	1,024 30	1,024 30	
Postal Telegraph Cable Co.	" 1, 1893	32,612 25		743 56	743 56	743 56	
Telephone and Telegraph Construction Co.	" 1, 1893	519,952 00		11,854 91	11,854 91	11,854 91	
Western Union Telegraph Company	" 1, 1893	385,808 93		8,796 45	8,796 45	8,796 45	
Total to table No. 49			$44 65	$26,720 38	$26,765 03	$26,560 93	$204 10

1 Five per cent on net profits, Act 219, 1881.
2 One per cent on gross receipts.
3 Rate in 1886 .0225; in 1887 and 1888, .0215; in 1889, .0216; in 1890, .0228; 1891 and 1892, .0228.

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Table No. 47.—*Mining specific taxes due. Amounts collected during fiscal year and corporations paying the same, also amounts remaining unpaid June 30, 1892.*

Companies.	When due.	Basis of tax.		Taxes payable in fiscal year.			Amount paid.	Unpaid June 30, 1892.
		Tons.	Lbs.	Unpaid June 30, 1891.	Charged in 1892, including taxes due July, 1892.	Total.		
Copper:								
[2] Allouez	July, 1891	703	1,829	$527 32		$527 32	$527 32	
[3] Arcadian	" 1891	17	87	12 76		12 76		$12 76
[3] Atlantic	" 1891	1,809	1,972	1,356 82		1,356 82	1,356 82	
[1] Aztec	" 1869	36		27 00		33 28		33 28
"	" 1880	8	737	6 28				
[3] Calumet and Hecla	" 1891	29,934	106	22,450 54		22,450 54	22,450 54	
[2] Central	" 1891	706	139	529 55		529 55	529 55	
[2] Copper Falls	" 1891	237	1,380	177 80		177 80	177 80	
[1] Evergreen Bluff	" 1890	14	773	10 79		16 09	16 09	
" "	" 1891	7	1,309	5 30				
[3] Franklin	" 1891	2,819	112	2,114 29		2,114 29	2,114 29	
[3] Grand Portage	" 1883	378	1,080	20 98		296 83		296 83
" "	" 1884	367	1,598	275 85				
[3] Hancock	" 1882	285	1,897	214 46		675 15		675 15
"	" 1883	270	575	202 71				
"	" 1884	242	906	181 84				
"	" 1886	101	1,036	76 14				
[3] Houghton	" 1880	14	1,760	11 16		11 16		11 16
[3] Huron	" 1870	841	863	631 07		5,879 47		5,879 47
"	" 1885	963	1,660	722 87				
"	" 1886	1,129	1,860	847 45				
"	" 1887	996	695	747 26				
"	" 1888	742	103	556 54				
"	" 1889	1,187	1,147	890 68				
"	" 1890	1,109	1,478	832 31				
"	" 1891	868	777	651 29				
[1] International	" 1880		417	16		16	16	
[3] Kearsarge	" 1891	799	1,050	599 29		599 29	599 29	
[1] Knowlton	" 1888	19	870	14 58		22 87	22 87	
"	" 1891	11	1,145	8 29				
[2] Lac La Belle	" 1891	1	1,499	80		80	80	
[1] National	" 1888	12	1,187	9 45		38 00	38 00	
"	" 1891	38	1,475	28 55				
[1] Nonesuch	" 1888	1	5	75		75		75
[3] Osceola Consolidated	" 1891	2,647	1,584	1,985 31		1,985 31	1,985 31	
[3] Peninsula	" 1891	554	660	415 75		415 75	415 75	
[2] Phœnix	" 1881	218	10	163 50		701 02		701 02
"	" 1882	204	1,537	153 53				
"	" 1883	280	985	210 36				
"	" 1886	180	1,108	135 41				
"	" 1887	50	1,804	38 17				
[3] Quincy	" 1891	4,032	253	3,024 10		3,024 10	3,024 10	
[1] Ridge	" 1891	10	1,499	7 56		7 56	7 56	
[2] Saint Clair	" 1874	40	1,887	30 70		191 20		191 20
" "	" 1880		1,476	55				
" "	" 1881	6	1,195	4 93				
" "	" 1882	60	1,393	45 52				
" "	" 1883	43	1,126	32 67				
" "	" 1884	62	1,225	46 95				
" "	" 1886	39	1,696	29 88				
[3] South Pewabic	" 1870	823	857	617 57		617 57		617 57
[3] Sumner	" 1875	30	1,365	23 01		25 74		25 74
"	" 1880	3	1,294	2 73				
[3] Tamarack	" 1891	5,053	1,482	3,789 81		3,789 81	3,789 81	
[3] Union of Lake Superior	" 1869	1	327	87		87		87
[3] Wolverine	" 1883	32	1,457	24 55		457 20		457 20
"	" 1884	349	1,622	262 35				
"	" 1886	185	924	139 10				
"	" 1887	41	1,208	31 20				
Total copper				$45,959 06		$45,959 06	$37,056 06	$8,903 00

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Table No. 47.—Continued.

Companies.	When due.	Basis of tax. Tons.	Basis of tax. Lbs.	Taxes payable in fiscal year. Unpaid June 30, 1891.	Taxes payable in fiscal year. Charged in 1892, including taxes due July, 1892.	Taxes payable in fiscal year. Total.	Amount paid.	Unpaid June 30, 1892.
Iron:								
4 Albion	July, 1880	3,244	.....	$32 44	.....	$32 44	.....	$32 44
4 Alexander H. Dey	" 1885	2,709	.....	27 09	.....	27 09	.....	27 09
4 American	" 1891	19,476	.....	194 76	.....	194 76	$194 76	
5 Anvil	" 1891	44,154	.....	441 54	.....	441 54	441 54	
3 Aragon	" 1891	47,867	.....	478 67	.....	478 67	478 67	
4 Argyle	" 1883	12,461	.....	124 61	.....			
"	" 1884	15,700	.....	157 00	.....	294 95	.....	294 95
"	" 1885	1,334	.....	13 34	.....			
7 Armenia	" 1891	26,649	.....	266 49	.....	266 49	266 49	
5 Ashland	" 1891	428,580	.....	4,285 80	.....	4,285 80	4,285 80	
5 Aurora	" 1891	246,696	.....	2,466 96	.....	2,466 96	2,466 96	
4 Bay State	" 1883	1,236	.....	12 36	.....	18 67	.....	18 67
" "	" 1884	631	.....	6 31	.....			
4 Beaufort	" 1886	17,167	.....	171 67	.....			
"	" 1887	17,354	.....	173 54	.....			
"	" 1888	12,830	.....	128 30	.....	721 38	.....	721 38
"	" 1889	8,282	.....	82 82	.....			
"	" 1890	16,505	.....	165 05	.....			
4 Bessemer	" 1882	16,718	.....	61 52	.....			
"	" 1883	27,494	.....	274 94	.....	358 18	.....	358 18
"	" 1884	2,172	.....	21 72	.....			
5 " Consolidated	" 1889	69,145	.....	691 45	.....	691 45	.....	691 45
7 Beta	" 1887	1,585	.....	15 85	.....	15 85	.....	15 85
5 Blue Jacket	" 1888	2,070	.....	20 70	.....	20 70	.....	20 70
5 Bonnie	" 1888	1,003	.....	10 03	.....	10 03	.....	10 03
5 Brotherton	" 1891	92,985	.....	929 85	.....	929 85	929 85	
4 Buffalo	" 1891	100,464	.....	1,004 64	.....	1,004 64	1,004 64	
3 Calumet	" 1884	29,112	.....	291 12	.....	327 39	.....	327 39
"	" 1885	3,627	.....	36 27	.....			
4 Cambria	" 1891	80,359	.....	803 59	.....	803 59	803 59	
4 Champion	" 1891	223,443	.....	2,234 43	.....	2,234 43	2,234 43	
4 Chapin	" 1891	742,844	.....	7,428 44	.....	7,428 44	7,428 44	
4 Cheshire	" 1880	17,891	.....	178 91	.....			
"	" 1881	13,201	.....	132 01	.....	367 66	.....	367 66
"	" 1882	5,674	.....	56 74	.....			
4 Chicago	" 1882	5,531	.....	55 31	.....	55 31	.....	55 31
4 Cleveland	" 1891	331,714	.....	3,317 14	.....	3,317 14	3,317 14	
" Hematic	" 1880	19,500	1,410	195 00	.....	383 47	.....	383 47
" "	" 1881	18,847	.....	188 47	.....			
4 Crystal Falls	" 1891	3,975	.....	39 75	.....	39 75	39 75	
5 Cornet	" 1891	2,882	.....	28 82	.....	28 82	28 82	
4 Columbian	" 1881	5,496	.....	54 96	.....			
"	" 1882	11,158	.....	111 58	.....			
"	" 1883	12,065	.....	120 65	.....	294 33	.....	294 33
"	" 1884	714	.....	7 14	.....			
3 Cornell	" 1881	30,856	.....	308 56	.....			
"	" 1887	4,566	.....	45 66	.....	374 86	.....	374 86
"	" 1888	2,064	.....	20 64	.....			
4 Dalliba	" 1883	44,836	.....	448 36	.....	465 23	.....	465 23
"	" 1884	1,687	.....	16 87	.....			
4 Detroit	" 1891	6,343	.....	63 43	.....	63 43	63 43	
4 Dexter	" 1884	4,878	.....	48 78	.....			
"	" 1885	16,532	.....	165 32	.....	221 60	.....	221 60
"	" 1886	750	.....	7 50	.....			
4 " Consolidated	" 1889	1,821	.....	18 21	.....			
" "	" 1890	4,269	.....	42 69	.....	159 09	.....	159 09
" "	" 1891	9,819	.....	98 19	.....			
4 East New York	" 1891	36,431	.....	364 31	.....	364 31	364 31	
4 Edwards	" 1880	5,455	.....	54 55	.....	54 55	.....	54 55
4 Erie	" 1883	2,730	.....	27 30	.....	81 35	.....	81 35
"	" 1884	5,405	.....	54 05	.....			
4 Etna	" 1884	1,091	.....	10 91	.....	10 91	.....	10 91
5 Eureka	" 1891	23,794	.....	237 94	.....	237 94	237 94	
5 Federal	" 1890	9,912	.....	99 12	.....	309 04	.....	309 04
"	" 1891	20,992	.....	209 92	.....			
4 Fitch	" 1891	16,550	.....	165 50	.....	165 50	165 50	
5 First National	" 1888	1,997	.....	19 97	.....	19 97	.....	19 97
4 Gibson	" 1888	2,700	.....	27 00	.....	27 00	.....	27 00

Note.—For foot notes see end of table.

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Table No. 47.—Continued.

Companies.	When due.	Basis of tax. Tons.	Basis of tax. Lbs.	Taxes paid in fiscal year. Unpaid June 30, 1891.	Taxes paid in fiscal year. Charged in 1892, including taxes due July, 1892.	Taxes paid in fiscal year. Total.	Amount paid.	Unpaid June 30, 1892.
Iron:—*Continued.*								
4 Grand Rapids	July, 1891	26,426		$264 26		$264 26	$264 26	
4 Great Western	" 1884	22,825		228 25		228 25		$228 25
4 Green Bay	" 1880	3,366		33 66		48 95		48 95
" "	" 1881	1,529		15 29				
8 Hamilton	" 1891	17,072		170 72		170 72	170 72	
8 Hewett	" 1883	9,666		96 66		352 53	352 53	
"	" 1884	7,516		75 16				
"	" 1885	7,927		79 27				
"	" 1886	4,627		46 27				
"	" 1887	5,517		55 17				
7 Hollister	" 1891	2,020		20 20		20 20		20 20
4 Humboldt	" 1891	23,259		232 59		232 59	232 59	
4 Hartford	" 1890	566		5 66		5 66	5 66	
4 Imperial	" 1891	38,461		384 61		384 61	384 61	
4 Indiana	" 1883	4,176		41 76		91 74		91 74
"	" 1884	4,362		43 62				
"	" 1885	636		6 36				
8 Indiana	" 1886	2,738		27 38		85 92		85 92
"	" 1887	5,854		58 54				
5 Iron Chief	" 1888	2,250		22 50		22 50		22 50
4 Iron Cliffs	" 1891	295,746		2,957 46		2,957 46	2,957 46	
5 Iron King	" 1887	27,344		273 44		1,019 53		1,019 53
" "	" 1888	74,609		746 09				
7 Iron River	" 1891	153,374		1,533 74		1,533 74	1,533 74	
5 Ironton	" 1890	9,449		94 49		94 49	94 49	
4 Jackson	" 1891	124,683		1,246 83		1,246 83	1,246 83	
4 Lake Superior	" 1891	318,340		3,183 40		3,183 40	3,183 40	
4 Lillie	" 1891	31,812		318 12		318 12	318 12	
5 Lowell	" 1891	6,244		62 44		62 44	62 44	
4 Lucy	" 1891	43,485		434 85		434 85	434 85	
8 Lumberman's	" 1891	97,355		973 55		973 55	973 55	
7 Manganate	" 1891	6,845		68 45		68 45	68 45	
4 Manganese	" 1880	10,869		108 69		163 33		163 33
"	" 1881	669		6 69				
"	" 1885	1,584		15 84				
"	" 1886	3,211		32 11				
7 Mansfield	" 1891	18,302		183 02		183 02	183 02	
4 Marquette	" 1889	7,060		70 60		721 56		721 56
"	" 1890	65,096		650 96				
4 Marquette & Pacific	" 1876	37,806		378 06		1,929 41		1,929 41
" "	" 1877	50,891		508 91				
" "	" 1878	39,340		393 40				
" "	" 1879	30,581		305 81				
" "	" 1880	9,637		96 37				
" "	" 1881	15,172		151 72				
" "	" 1882	1,668		16 68				
" "	" 1883	163		1 63				
" "	" 1885	1,820		18 20				
" "	" 1887	4,403		44 03				
" "	" 1888	1,058		10 58				
" "	" 1889	402		4 02				
7 Mastodon	" 1891	66,559		665 59		665 59	665 59	
4 Metropolitan	" 1891	1,080,175		10,801 75		10,801 75	10,801 75	
4 Michigamme	" 1891	80,612		806 12		806 12	806 12	
8 Mettie	" 1891	39,232		392 32		392 32	392 32	
4 Milwaukee	" 1891	24,763		247 63		247 63	247 63	
7 Monitor	" 1890	21,620		216 20		527 59		527 59
"	" 1891	31,139		311 39				
7 Nanaimo	" 1888	30,460		304 60		362 04		362 04
"	" 1889	5,744		57 44				
"	" 1891	3,443		34 43		34 43	34 43	
4 Negaunee	" 1891	76,489		764 89		764 89	764 89	
5 Newport & L. Superior	" 1891	71,489		714 89		714 89	714 89	
4 Nonpariel	" 1888	1,578		15 78		15 78	15 78	
6 Norwood	" 1889	3,553		35 53		35 53		35 53
4 Orion	" 1880	501	240	5 01		5 01		5 01
7 Paint River	" 1890	32,161		321 61		946 61		946 61
" "	" 1891	62,500		625 00				
5 Palms	" 1891	50,501		505 01		505 01	505 01	
8 Penn	" 1891	246,238		2,462 38		2,462 38	2,462 38	

Note.—For foot notes see end of table.

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Table No. 47.—Continued.

Companies.	When due.	Basis of tax. Tons.	Basis of tax. Lbs.	Taxes payable in fiscal year. Unpaid June 30, 1891.	Charged in 1892, including taxes due July, 1892.	Total.	Amount paid.	Unpaid June 30, 1892.
Iron.—*Continued.*								
[5] Penokee & Gogebic Development Co.	July, 1891	192,941	.....	$1,929 41	.....	$1,929 41	$1,929 41	
[3] Perkins	" 1891	11,861	.....	118 61	.....	118 61	118 61	
[8] Pewabic	" 1891	26,991	.....	269 91	.....	269 91	269 91	
[4] Pittsburg & L. Angeline	" 1891	261,681	.....	2,616 81	.....	2,616 81	2,616 81	
[4] Prince of Wales	" 1891	32,114	.....	321 14	.....	321 14	321 14	
[4] Queen	" 1891	109,165	.....	1,091 65	.....	1,091 65	1,091 65	
[4] Republic	" 1891	220,066	.....	2,200 66	.....	2,200 66	2,200 66	
[4] Riverside	" 1889	5,761	.....	57 61	.....	93 34	.....	$93 34
"	" 1890	3,573	.....	35 73	.....			
[4] Sampson	" 1889	4,512	.....	45 12	.....	73 09	73 09	
"	" 1890	2,797	.....	27 97	.....			
[7] Seldon	" 1887	790	.....	7 90	.....	20 92	.....	20 92
"	" 1888	1,302	.....	13 02	.....			
[7] Shafer	" 1891	60,077	.....	600 77	.....	600 77	.....	600 77
[7] Sheridan	" 1890	504	.....	5 04	.....	5 04	5 04	
[4] South Buffalo	" 1891	146,383	.....	1,463 83	.....	1,463 83	1,463 83	
[7] South Mastadon	" 1891	1,476	.....	14 76	.....	14 76	14 76	
[6] Spurr Mountain	" 1878	22,848	.....	228 48	.....	444 26	.....	444 26
" "	" 1879	2,189	.....	21 89	.....			
" "	" 1880	1,409	.....	14 09	.....			
" "	" 1883	8,872	.....	88 72	.....			
" "	" 1884	9,108	.....	91 08	.....			
[7] Star of Crystal Falls	" 1891	72,546	.....	725 46	.....	725 46	725 46	
[8] Stephenson	" 1887	1,018	.....	10 18	.....	46 07	.....	46 07
"	" 1888	3,589	.....	35 89	.....			
[4] St. Lawrence	" 1883	9,992	.....	99 92	.....	209 53	.....	209 53
" "	" 1884	10,961	.....	109 61	.....			
[5] Sunday Lake	" 1889	24,742	.....	247 42	.....	339 93	339 93	
" "	" 1890	3,240	.....	32 40	.....			
" "	" 1891	6,011	.....	60 11	.....			
[4] Swanzey	" 1882	9,337	.....	93 37	.....	692 71	.....	692 71
"	" 1883	31,497	.....	314 97	.....			
"	" 1884	13,730	.....	137 30	.....			
"	" 1885	3,537	.....	35 37	.....			
"	" 1887	8,328	.....	83 28	.....			
"	" 1888	2,842	.....	28 42	.....			
[6] Titan	" 1886	23,181	.....	231 81	.....	558 94	.....	558 94
"	" 1887	13,865	.....	138 65	.....			
"	" 1888	16,003	.....	160 03	.....			
"	" 1889	2,845	.....	28 45	.....			
[4] Union Mining	" 1882	13,586	.....	135 86	.....	235 73	.....	235 73
" "	" 1883	9,987	.....	99 87	.....			
[5] Valley	" 1887	1,842	.....	18 42	.....	21 64	.....	21 64
"	" 1888	322	.....	3 22	.....			
[4] Volunteer	" 1891	141,524	.....	1,415 24	.....	1,415 24	1,415 24	
[4] Vulcan	" 1883	1,778	.....	17 78	.....	17 78	.....	17 78
[4] Watson	" 1881	3,104	.....	31 04	.....	31 04	.....	31 04
[6] Webster	" 1887	7,260	.....	72 60	.....	97 62	.....	97 62
"	" 1888	2,054	.....	20 54	.....			
"	" 1890	448	.....	4 48	.....			
[4] Wheat	" 1888	17,538	.....	175 38	.....	456 58	.....	456 58
"	" 1889	4,982	.....	49 82	.....			
"	" 1890	7,997	.....	79 97	.....			
"	" 1891	15,141	.....	151 41	.....			
[4] Wheeling	" 1885	4,058	.....	40 58	.....	104 41	.....	104 41
"	" 1886	6,383	.....	63 83	.....			
[4] Winthrop	" 1883	23,259	.....	232 59	.....	790 85	.....	790 85
"	" 1884	18,528	.....	185 28	.....			
"	" 1885	29,883	.....	298 83	.....			
"	" 1886	7,415	.....	74 15	.....			
"	" 1891	109,576	.....	1,095 76	.....	1,095 76	1,095 76	
[4] Winthrop Hematite	" 1884	31,619	.....	316 19	.....	3,230 05	.....	3,230 05
" "	" 1885	53,077	.....	530 77	.....			
" "	" 1886	53,913	.....	539 13	.....			
" "	" 1887	86,318	.....	863 18	.....			
" "	" 1888	98,078	.....	980 78	.....			
[4] Yonk	" 1891	156,963	.....	1,569 63	.....	1,569 63	1,569 63	
[7] Youngstown	" 1891	44,460	.....	444 60	.....	444 60	444 60	
Total of iron	.....	.....	.....	$89,528 01	.....	$89,528 01	$70,325 10	$19,202 91

Note.—For foot notes see end of table.

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Table No. 47.—CONTINUED.

Companies.	When due.	Basis of tax. Tons.	Basis of tax. Lbs.	Taxes payable in fiscal year. Unpaid June 30, 1891.	Taxes payable in fiscal year. Charged in 1892, including taxes due July, 1892.	Taxes payable in fiscal year. Total.	Amount paid.	Unpaid June 30, 1892.
COAL:								
[10] Bennett	July, 1891	4,878	.....	$24 39	.....	$24 39	$24 39	
[9] Corunna	" 1881	12,252	.....	61 26	.....			
"	" 1882	7,000	.....	35 00	.....			
"	" 1886	10,000	.....	50 00	.....			
"	" 1887	15,975	.....	79 88	.....			
"	" 1888	20,000	.....	100 00	.....	534 81	.....	$534 81
"	" 1889	14,735	.....	73 67	.....			
"	" 1890	15,000	.....	75 00	.....			
"	" 1891	12,000	.....	60 00	.....			
[10] Eureka	" 1882	37,477	.....	187 38	.....			
"	" 1889	300	.....	1 50	.....	189 38	.....	189 38
"	" 1890	100	.....	50	.....			
[10] Michigan	" 1883	21,203	.....	8 31	.....	8 31	.....	8 31
[10] Poole	" 1890	10,120	.....	50 60	.....	92 27	.....	92 27
"	" 1891	8,334	.....	41 67	.....			
[10] Porter	" 1886	13,000	.....	65 00	.....	65 00	.....	65 00
[10] Standard	" 1886	1,500	.....	7 50	.....			
"	" 1887	4,743	.....	23 76	.....			
"	" 1890	9,888	.....	49 44	.....	302 51	.....	302 51
"	" 1891	44,362	.....	221 81	.....			
[10] Star Coal Co.	" 1886	5,125	.....	25 62	.....			
" " "	" 1887	5,821	.....	29 10	.....			
" " "	" 1888	7,333	.....	36 66	.....	126 38	.....	126 38
" " "	" 1889	7,000	.....	35 00	.....			
[12] Stark	" 1891	891	.....	4 45	.....	4 45	4 45	
Total coal	.....	.....	.....	$1,347 50	.....	$1,347 50	$28 84	$1,318 66
Total copper	.....	.....	.....	45,959 06	.....	45,959 06	37,056 06	8,903 00
Total iron	.....	.....	.....	89,528 01	.....	89,528 01	70,325 10	19,202 91
Total to table No. 49	.....	.....	.....	$136,834 57	.....	$136,834 57	$107,410 00	$29,424 57

[1] Mine in Ontonagon county. [2] Mine in Keweenaw county. [3] Mine in Houghton county. [4] Mine in Marquette county. [5] Mine in Gogebic county. [6] Mine in Baraga county. [7] Mine in Iron county. [8] Mine in Menominee county. [9] Mine in Shiawassee county. [10] Mine in Jackson county. [11] Mine in Eaton county. [12] Mine in Clinton county. [13] Rate of tax on copper 75 cents; on iron 1 cent, and on coal ½ cent per ton.

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Table No. 48.—*Freight, sleeping and palace car specific taxes due; amount collected during fiscal year, and corporations paying same; also amounts unpaid June 30, 1893.*

Companies. Acts 173, 1872; 152, 1883.	When due.	Gross receipts.	Taxes payable in fiscal year. Unpaid June 30, 1892.	Charged in 1893, including taxes due July, 1893.	Total.	Amount paid in fiscal year.	Unpaid June 30, 1893.
Armour & Co.	July, 1885		$32 76		$32 76		$32 76
Bee Line	" 1892	$1,698 18		$30 31	30 31	$30 31	
Boston Live Stock Line	" 1885		430 55		430 55		430 55
Continental Oil Co.	" 1885		25		25		25
Davis Refrigerator Co.	" 1885		7 03		7 03		7 03
Detroit Car Co.	" 1879	4,848 08					
" " "	" 1880	2,245 00					
" " "	" 1881	1,911 68					
" " "	" 1882	2,080 33	304 10		304 10		304 10
" " "	" 1883	1,268 40					
" " "	" 1884	1,391 95					
" " "	" 1885	1,289 13					
Detroit Car Loan Co.	" 1879	5,714 92					
" " " "	" 1880	5,800 00					
" " " "	" 1881	4,018 91					
" " " "	" 1882	3,690 58	619 18		619 18		619 18
" " " "	" 1883	3,208 53					
" " " "	" 1884	3,424 65					
" " " "	" 1885	3,396 34					
Empire Transportation Co.	" 1876	6,165 96	123 32		123 32		123 32
G. F. Swift	" 1885		70		70		70
Lafayette White Line Car Co.	" 1892			21 66	21 66	21 66	
Lansing Equipment Co.	" 1892			16 01	16 01	16 01	
Marshall Car Co.	" 1879	5,031 84					
" " "	" 1880	3,074 00					
" " "	" 1881	3,032 23					
" " "	" 1882	1,572 52	360 57		360 57		360 57
" " "	" 1883	981 91					
" " "	" 1884	1,692 94					
" " "	" 1885	1,775 98					
Maxeppa Milling Co.	" 1885		83		83		83
Merchants' Despatch Trans. Co.	" 1884	28,890 01					
" " " "	" 1885		1,003 35		1,003 35		1,003 35
" " " "	" 1886	5,000 00					
Michigan Lumber Express	" 1892			5 43	5 43	5 43	
National Car Co.	" 1885		1,082 45		1,082 45		1,082 45
Ohio Coal Exchange	" 1885		1 07		1 07		1 07
Silas Kilbourne & Co.	" 1888		2 46		2 46		2 46
Southeastern Equipment Co.	" 1885		26 37		26 37		26 37
Swift's Refrigerator Car Line	" 1885		629 52		629 52		629 52
Tiffany's Refrigerator Co.	" 1885		39		39		39
Union Railroad and Trans. Co.	" 1874	2,307 22	46 14		46 14		46 14
Western Car Co.	" 1885		1 09		1 09		1 09
Willow Grove Mining Co.	" 1885		3 65		3 65		3 65
W. P. Rand & Co.	" 1885		22 84		22 84		22 84
W. W. Starkie & Co.	" 1885		40		40		40
Totals to table No. 49			$4,699 02	$73 41	$4,772 43	$73 41	$46,990 02

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Table No. 49.—*Recapitulation of tables 46 to 51, inclusive, showing amount of specific tax unpaid June 30, 1892, amount charged in fiscal year, amount paid, and amount unpaid June 30, 1893.*

Class of tax.	No. of table.	Taxes payable in fiscal year.			Amount paid.	Unpaid June 30, 1893.
		Unpaid June 30, 1892.	Charged in 1893, including taxes due July 1, 1893.	Total.		
River improvement	44	$5,710 14	$2,342 77	$8,052 91	$1,987 63	$6,065 28
Railroad	45	627,390 16	893,801 61	1,521,191 77	849,696 82	671,494 95
Insurance	46	----------	206,568 38	206,568 38	a 206,568 38	----------
Plank road	47	733 28	795 56	1,529 84	904 53	625 31
Express	47	----------	2,636 44	2,636 44	2,636 44	----------
Telegraph and telephone	47	44 65	26,720 38	26,765 03	26,560 93	204 10
Mining	48	29,424 57	----------	29,424 57	----------	29,424 57
Freight, palace and sleeping car	49	4,699 02	73 41	4,772 43	73 41	4,699 02
Total	----	$668,001 82	$1,132,939 55	$1,800,941 37	$1,088,428 14	$712,513 23

a Deduct $180.09 overpayment refunded.

Table No. 50.—*Interest on surplus revenue, etc.*

Interest on funds deposited			$16,481 86
INTEREST ON OVERDUE SPECIFIC TAXES:			
Railroads:			
Frankfort & Southeastern Railroad Co.—due July 1, 1892	$34 12		
Cincinnati, Jackson & Mackinaw—due July 1, 1892	63 57		
Grand Rapids & Indiana Railroad Co.—due July 1, 1892	3,292 91		
Detroit, Bay City & Alpena Railroad Co.—due July 1. 1892	211 15		
Traverse City Railroad Co.—due July 1, 1892	22 16		
Muskegon, Grand Rapids & Indiana Railroad Co.—due July 1, 1892	109 92		
Au Sauble & Northwestern—due July 1, 1892	42 91		
Minneapolis, St. Paul & Sault Ste. Marie R'y Co.—due July 1, 1892	286 41		
Mineral Range Railroad Co.—due July 1, 1892	144 96		
Hancock & Calumet Railroad Co.—due July 1, 1892	169 26		
Chicago, Kalamazoo & Saginaw Railroad Co.—due July 1, 1892	38 94		
Grand Rapids & Indiana Railroad Co.—due July 1, 1892	2,113 64		
The Lowell & Hastings Railroad Co—due July 1, 1892	9 23		
Toledo, Ann Arbor & North Michigan R. R. Co.—due July 1, 1891	2,524 54		
		$9,063 72	
Plank and gravel roads:			
Auburn & Utica Gravel Road Co.—due July 1, 1889	$0 54		
Detroit & Saline Plank Road Co.—due July 1, 1892	1 35		
Clyde Plank and Macadamized Road Co.—due July 1, 1892	10		
Alpine Gravel Road Co.—due July 1, 1892	1 36		
The Grand Rapids & Walker Plank Road Co.—due July 1, 1892	3 85		
		7 20	
River improvement companies:			
Peshekim River Improvement Co.—due July 1, 1892	$5 98		
Iron River Improvement Co.—due July 1, 1892	2 68		
Van Etten Creek Improvement Co.—due July 1, 1884	17 50	26 16	9,097 08
Totals from all sources			$25,578 94

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Table No. 50 A.—*Showing amount of franchise fees received by State Treasurer during the fiscal year 1893, under act 183 of 1891, and the names of the corporation paying same.*

Date.	Corporation.	Fees.	Total.
July 30	U. S. Frunrenturn Co.	$10 00	
	Empire Transportation Co.	100 00	
	Rogers Typographic Co.	5 00	
	Detroit Bermudes Co.	12 50	
	Greenwood Stock Farm Co.	25 00	
	Buttermilk Creek Improvement Co.	5 00	
	Grand Pointe Club	10 00	
	Mand S. Wind Mill and Pump Co.	25 00	
	Manmee Boiler Works	15 00	
	Webb, Standish & Co.	25 00	
	Jackson Brewing and Malting Co.	25 00	
	Rogers Typographic Co.	1,122 50	
	Order Works Furniture Co.	5 00	
	West Bay City Improvement Co.	6 00	
	Union Electric Co.	75 00	
	Estey Carriage Co.	25 00	
	French Land and Lumber Co.	50 00	
	Kingsbury, Harrington & Smith	10 00	
	Michigan Columbian Club	20 00	
	O. E. Thompson & Sons	17 50	
	Patron's Commercial Commission Co.	5 00	
	The Jackson Club	5 00	
	West Bay City Opera House Co.	25 00	
	Capital Street Ry. Co.	12 50	
	Duplex Novelty Works	5 00	
	Alpena Cedar Co.	30 00	
	Stewart Transportation Co.	60 00	
	Carson City Electric Light and Power Co.	5 00	
	Huron Manufacturing Co.	25 00	
	Detroit & Lake Superior Sandstone Co.	250 00	
	Freesoil Lumber Co.	20 00	
	Lowell Water & Light Co.	100 00	
	Mecosta Lumber Co.	25 00	
	Flushing Exposition & Fair Co.	5 00	
	Menominee Electric & Mechanical Co.	10 00	
	Charlevoix Driving Park Association	5 00	
	South Bordman Fraternal Building Association	5 00	
			$2,181 00
Aug.	Lake Harbor Railroad Co.	$25 00	
	Sun Association	5 00	
	Saginaw Milling Co.	5 00	
	J. C. Harkner Jewelry Co.	25 00	
	Current History Publishing Co.	12 50	
	Romulus Knitting Mills	5 00	
	East & West Fence River Improvement Co.	10 00	
	A. E. Horton Grain Co.	5 00	
	Oden Outing Club	5 00	
	Ferguson Hardware Co.	15 00	
	Lake Harbor Co.	25 00	
	National Comptm't Dep. Safe Co.	10 00	
	Detroit Tinware Manufacturing Co.	15 00	
	Gale Lumber Co.	37 50	
	Cadillac Water Co.	37 50	
	State Savings Bank of Fowler	7 50	
	Ypsilanti Electric Co.	5 00	
	Smith Brewer Novelty Co.	5 00	
	H. A. Jenks Co.	5 00	
	Hart Butter & Cheese Co.	5 00	
	Norway Cash Store Co.	5 00	
	North Side Park Association	5 00	
	Best Oil & Gas Stove Mfg. Co.	5 00	
	Weter Wise Co.	5 00	
	Imperial K. of P. Building Ass'n	7 50	
	St. Joseph Bi-Chloride of Gold Co.	5 00	
	Boies St. Savings Bank of Hudson	37 50	
	Richville Mfg. Mercantile & Elevator Co.	5 00	
	Grand Rapids Driving Club	12 50	
	Cleveland & Oscoda Transportation Co.	25 00	

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Table No. 50 A.—Continued.

Date.	Corporation.	Fees.	Total.
	Imperious Casket Co.	$12 50	
	Sisters of the Order of St. Dominic of the City of Grand Rapids	6 00	
	Ames Iron Co.	12 50	
			$408 50
Sept.	Asphalt Roofing Co.	$5 00	
	Belding Refrigerator Co.	5 00	
	Manistee, Eastlake & Filer City Railway	75 00	
	Keystone Brick Co.	5 00	
	Michigan Fuel Co.	5 00	
	Grand Rapids Lithographing Co.	12 50	
	Elk Rapids Stave Co.	10 00	
	Wolverine Social Club	5 00	
	Correspondence School of Health and Hygiene	5 00	
	Traverse Bay Building & Loan Ass'n	100 00	
	Americanus Mineral Water Supply Co.	12 50	
	Allegan Electric Light and Power Co.	20 00	
	Lake Superior Publishing Co.	12 50	
	Globe Paper Co.	5 00	
	Williams Milling Co.	7 50	
	Vulcan Transportation Co.	50 00	
	E. G. Dailey Co.	5 00	
	Harrington Hotel Co.	50 00	
	Swinton & Reynold's Co. (limited)	5 00	
	Thornton McAbbee Building Ass'n	5 00	
	Marquette Land Ass'n	18 75	
	Sandusky Mfg. Co.	5 00	
	Masen Confection Co.	5 00	
	Steel Bath Mfg. Co.	50 00	
	Monroe Co. Bank	7 50	
	E. G. Goodard Lumber Co.	30 00	
	Herold Berstch Shoe Co.	35 00	
	Detroit Fly Paper Co.	5 00	
	Marquette Mut. Benefit Cigar Co.	5 00	
	Lansing Pharmacal Co.	5 00	
	Eaton Rapids Butter & Cheese Ass'n	5 00	
	Citizens Development Co.	25 00	
			596 25
Oct.	Pompei Coöperative Creamery Ass'n	$5 00	
	Mason County Creamery Ass'n	5 00	
	Crystal Creamery Co.	7 50	
	Whitehall Silver & Brass Mfg. Co.	5 00	
	Lafayette Mining Co.	250 00	
	Island Transportation Co.	25 00	
	Raymond American Disinfectant Co.	75 00	
	Howarth Reversible Sash & Sash Center Co.	10 00	
	Ranney Refrigerator Co.	17 50	
	State Savings Bank of Ann Arbor	25 00	
	Ludington Real Estate Exchange	20 00	
	National Handy Article Co.	12 50	
	Steward Coöperative Mfg. Co.	125 00	
	Foundry Publishing Co.	5 00	
	Menominee Iron Works Co.	12 50	
	Clare Co. Lumber Co.	5 00	
	Peninsular Fish Co.	10 00	
	Wyckoff, Ewen & Co.	10 25	
	Gladstone Mfg. Co.	12 50	
	Downing Milling Co.	5 00	
	Saginaw Novelty Co.	5 00	
	Almont Dairy Ass'n	5 00	
	Eureka Automatic Car Coupler Co.	12 50	
	Pere Marquette Butter & Cheese Co.	5 00	
	Grand Haven Water Co.	55 00	
	Cold Spring Butter & Cheese Ass'n	5 00	
	Kalamazoo Paper Co.	40 00	
	East Side Club	5 00	
	Charlotte Improvement Co.	17 50	
	Coldwater Oil Stove Co.	12 50	
	Schoolcraft Co. Driving Park and Fair Ass'n	5 00	
	Grand Rapids Democrat	50 00	

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Table No. 50 A.—CONTINUED.

Date.	Corporation.	Fees.	Total.
	Detroit Advertising Novelty Co.	$5 00	
	Tucker Mercantile Co.	5 00	
	Chesterfield Creamery Co.	5 00	
	Buchanan Cabinet Co.	5 00	
	Kerber-Jacobs Redstone Co.	500 00	
	Courier-Star Co.	5 00	
	Elba Building Ass'n	5 00	
	Clark, Mason & Co.	12 50	
	Industrial Building & Loan Ass'n of Detroit	560 00	
	Fremont Creamery Butter & Cheese Ass'n	5 00	
	South Lyon Mfg. Co.	10 00	
	Oakland Vinegar & Pickle Co.	25 00	
	American Mirror & Glass Beveling Co. of Grand Haven	25 00	
	Thompson Savings Bank	50 00	
	Grand Rapids Vapor Stove Co.	12 50	
	Lansing City Electric Railway Co.	50 00	
	Keeley Institute of Alma, Mich.	18 75	
	Toledo Beef & Provision Co.	5 00	
	National Cycle Mfg. Co.	20 00	
			$2,124 00
Nov.	Detroit Suburan Railway Co.	$100 00	
	Detroit Belt Railroad Co.	1,000 00	
	Farmers' Coöperative Butter and Cheese Association	5 00	
	Economic Manufacturing Co. (limited)	10 00	
	Mt. Clemens Gold Cure Co.	30 00	
	Charlotte Club	5 00	
	Crystal Lake Ice Co	25 00	
	Automatic Selling Device	5 00	
	Armada Dairy Association	5 00	
	Boys' Brigade Publishing Co.	25 00	
	American Industrial Savings and Loan Association	100 00	
	Holly Electric Light and Power Co.	5 00	
	Liken, Brown & Co.	25 00	
	Washington Milling Co.	10 00	
	De Witt Butter & Cheese Co.	5 00	
	Stevens Rockfaced Stone Co.	60 00	
	Citizen's State Bank of South Haven	25 00	
	E. G. Whitacre Manufacturing Co.	37 50	
	Webb, Standish & Co.	25 00	
	Battle Creek Implement Co.	12 50	
	Owosso Manufacturing Co.	37 50	
	Raisin Valley Celery Co.	5 00	
	Nolan Manufacturing Co.	8 75	
	Whirlpool Washing Machine Co.	5 00	
	Hartsell Medicine Co.	10 00	
	C. & J. Gregory Co.	5 00	
	Perry Butter and Cheese Co.	5 00	
	Imperial Iron Mining Co.	75 00	
	Sutton & Murphy Co.	5 00	
	Rice Manufacturing Co.	12 50	
	Webster Vehicle Co.	7 50	
	Reed City Creamery Co.	5 00	
	Detroit Gas Co.	2,000 00	
	Michigan Arms and Cycle Works	5 00	
	Home Savings Bank of Kalamazoo	25 00	
	Oakland County Savings Bank	25 00	
	Monroe Athletic Club	5 00	
	Boys' Brigade Publishing Co.	25 00	
	Detroit Union Stone Co.	100 00	
	True Northerner Publishing Co.	5 00	
	Clarence Lumber Co.	15 00	
	Pis Ypsilanti Guild	7 50	
	Pythian Cattle Co.	5 00	
			3,913 75
Dec.	Holland & Chicago Transportation Co.	$25 00	
	Hadley District Dairy Ass'n	5 00	
	Edmore Creamery Ass'n	5 00	
	Grand Rapids Brewing Co.	250 00	
	Range Tribune Co.	5 00	

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Table No. 50 A.—Continued.

Date.	Corporation.	Fees.	Total.
	Fee & Brown Co.	$5 00	
	Combined Butter & Cheese Factory	5 00	
	City of the Straits Kennel Club	5 00	
	Albion Co-operative Ass'n	5 00	
	Northville State Savings Bank	12 50	
	Hotel Columbia Ass'n	10 00	
	Grand Rapids Electric Co.	12 50	
	Co-operative Creamery Ass'n of Nunica	5 00	
	North Mining & Smelting Co.	50 00	
	Heyman Co.	10 00	
	Berrien Centre K. O. T. M. Ass'n	5 00	
	Fenton Medical Institute	5 00	
	St. Charles Dairy Company	5 00	
	West Branch Milling Co.	5 00	
	Globe Furniture & M'f'g Co.	5 00	
	Peach Creamery Co.	5 00	
	Detroit Corkscrew Co.	20 00	
	East End Land Co.	6 00	
	Morgan Alcohol Time Signal Co.	6 00	
	Detroit Metropolitan St. Ry. Co.	25 00	
	Western Michigan College	7 50	
	Hesperia Creamery Ass'n	5 00	
	Tighe Concentration M'f'g Co.	12 50	
	St. Joseph M'f'g Co.	7 50	
	Salem Butter & Cheese Co.	5 00	
	Negaunee & Ishpeming St. Ry. & Electric Co.	15 00	
	Jefferson Press	5 00	
	Sintz Gas Engine Co.	5 00	
	J. M. Thompson Co.	12 50	
	Monteray Separator Butter and Cheese Factory	5 00	
	Benton Box & Lumber Co.	7 50	
	Grand Rapids Corset Co.	25 00	
	Detroit, Pontiac & Northern Railroad Co.	250 00	
	Freesoil Creamery Association	5 00	
	Mail Publishing Co.	5 00	
	Ithaca Savings Bank	17 50	
	First Commercial Bank	50 00	
	Port Huron Association	5 00	
	E. R. McConnell & Co.	7 50	
	Britton & Barber Hoop Co.	15 00	
	Lenawee Preserving Co.	5 00	$969 50
Jan.	Beals Subtypeposer Co.	$12 50	
	United Home Protectors Fraternity	5 00	
	West Shore Wood Co.	5 00	
	Mosher, Bissell, Mather Co.	12 50	
	Ann Arbor Brewing Co.	20 00	
	Grand Rapids Paint & Color Co.	5 00	
	Copper Creek Mining Co.	50 00	
	Port Huron Times	5 00	
	Truscott Boat Manufacturing Co.	10 00	
	Toote & Jenks	16 00	
	Caldwell Shingle Co.	5 00	
	McGraw Transportation Co.	135 00	
	Alger & Bliss Lumber Co.	50 00	
	Coopersville Creamery Co.	5 00	
	Riverside Printing Co.	7 50	
	Grosse Isle Stone Co.	5 00	
	Gratiot Co. Printing Co.	10 00	
	Harton Cats Manufacturing Co.	7 50	
	Central Lumber Co.	25 00	
	Alcryon Co.	5 00	
	Wolverine Carriage Co.	6 00	
	Metal Back Album Co.	25 00	
	Detroit Foundry and Machine Shop	5 00	
	E. Marks Co.	5 00	
	Hagarty & Mosher	12 50	

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Table No. 50 A.—Continued.

Date.	Corporation.	Fees.	Total.
	Wells Cultivator Co.	$25 00	
	Ridgeway Butter Co.	5 00	
	Hemmeter Cigar Co.	5 00	
	Ludington Gas Light & Fuel Co.	50 00	
	French League Safety Cure Co.	50 00	
	Laingsburg Butter Co.	5 00	
	Leland Lumber Co.	10 00	
	Union Lumber Co.	10 00	
	Home Coöperative Creamery Association	5 00	
	Northern Hotel Co.	5 00	
	Standard Cloth Co.	75 00	
	Hope Transportation Co.	50 00	
	King & Moore Co.	25 00	
	Clyde Butter & Cheese Co.	5 00	
	Tecomeys Stove Co.	25 00	
	Menominee County Creamery	5 00	
	Michigan Recorder Co.	5 00	
	Metal Stamping & Spinning Co.	25 00	
	Benzonia College	25 00	
	Crittenden & Borgman Co.	5 00	
	C. E. Smith Shoe Co.	40 00	
	Farmers & Mechanics' Building & Loan Association	100 00	
	Grayling Social Club	5 00	
	Eureka Poultry Co.	5 00	
	First State Bank of Homer	5 00	
	Birmingham Separator Butter Co.	5 00	
	Hagey Gold Cure Co.	12 50	
	Botsford Paper Mill Co.	25 00	
	Record Printing Co.	12 50	
	Capitol Creamery	5 00	
	East Tawas Stave Co.	5 00	
	U. P. Chair Mfg. Co.	25 00	
	J. E. Grelick Co.	25 00	
	Sterling Jewelry Co.	5 00	
	Electric Supply Co.	5 00	
	Buckley & Douglass Lumber Co.	250 00	
	Sanitary Garbage Pail Co.	12 50	
	Allegan Paper Co.	25 00	
	Superior Terminal Ry. Co.	32 50	
	Lorain Stone Co.	50 00	
	Michigan Drug Co.	5 00	
	Central Michigan Carriage Co.	25 00	
	Weighing Truck Co.	10 00	$1,554 50
Feb.	Newark & Drury Co.	$15 00	
	Cold Spring Creamery Co.	5 00	
	Corunna Coal Co.	25 00	
	Lilley State Bank	20 00	
	Messelman Grocer Co.	50 00	
	Doges Point Summer Resort Co.	5 00	
	Detroit Dent. Preparation Co.	5 00	
	South End Lumber and Salt Co.	25 00	
	Ranney Refrigerator Co.	7 50	
	Acme Hall Assn.	5 00	
	George T. Gamble & Co.	5 00	
	Scandinavian Fremskridts Society	5 00	
	Detroit Heating and Lighting Co.	25 00	
	Jackson Tool Co.	7 50	
	Clarkson Creamery and Cheese Co.	5 00	
	Menominee Electric Mechanical Co.	5 00	
	Holland Stave and Lumber Co.	15 00	
	Brown City Butter and Cheese Co.	5 00	
	Leading Wind Mill and Impt. Co.	5 00	
	Star Wooden Ware Co.	25 00	
	Muskegon Pat. Bed Spring Co.	7 50	
	Henderson Ames Co.	80 00	
	Rockford Butter and Cheese Factory	5 00	

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Table No. 50 A.—Continued.

Date.	Corporation.	Fees.	Total.
	Lansing Journal Co.	$9 00	
	Michigan Produce Co.	5 00	
	McCausland Grocery Co.	20 00	
	First State Bank of Evart	7 50	
	Haven Seed Co.	7 50	
	Schulenberg Cycle Co.	5 00	
	Berlamount Creamery Co.	5 00	
	Dexter Savings Bank	10 00	
	Flushing Weighing Truck Co.	5 00	
	Sethton Butter Co.	5 00	
	Chandler Hardware Co.	12 50	
	Hoyt Novelty Co.	5 00	
	Amul Tayloring Co.	5 00	
	Kalamazoo Columbian Home	5 00	
	Axman Co.	5 00	
	Saginaw Power Co.	25 00	
	Peninsular Light, Heat and Power Co.	10 00	
	St. Joseph Hotel Co.	15 00	
	Gilt Edge Creamery Co.	5 00	
	Kalamazoo Building and Loan Association	100 00	
	Bancroft, Romer & Co.	9 00	
	Valley Scrap Iron Co.	5 00	
	Automatic Car Brake Co.	25 00	
	Ionia Transportation Co.	50 00	
	Michigan Telegraph Co.	5 00	
	Maccabee Ass'n	5 00	
	Lake Superior and Ishpeming Ry. Co.	75 00	
	Michigan Dry Goods Co.	25 00	
	Cold Spring Coöperative Dairy Co.	5 00	
	Bay City's Consolidated Ry. Co.	500 00	
	Bureau Mfg. Co.	25 00	
	Allright Mfg. Co.	25 00	
	Leonard Butter Co.	5 00	
	Mt. Clemens Club	5 00	
	Essex Creamery Co.	5 00	
	Shively Dry Goods Co.	7 50	
	Pierson Creamery Co.	5 00	
			$1,405 50
March	Montague Iron Works Co.	$28 00	
	East and West Branch Fence River Improvement Co.	10 00	
	Big Rapids Development Co.	5 00	
	Putman & Dean Co.	7 50	
	Wakefield Mercantile Co.	7 50	
	Palace Restaurant Co.	5 00	
	L'Anse Lumber Co.	25 00	
	Atthea Toilet Co.	12 50	
	Gaylord State Savings Bank	7 50	
	O. D. Blanchard Co.	5 00	
	Fairvius Land Co.	60 00	
	South Shore Mining Co.	42 00	
	Withington Handle Co.	7 50	
	Michigan City Fish Co.	5 00	
	Wilcox Heat and Light Co.	25 00	
	West Michigan Electric Co.	30 00	
	Evart Coöperative Butter and Cheese Co.	5 00	
	N. B. Carlstein Co.	17 50	
	Arthur Bay Lumber Co.	5 00	
	Kalamazoo County Bank	10 00	
	Menominee Gas Light and Fuel Co.	37 50	
	Sebewaing Mfg. Co.	5 00	
	Review Publishing Co.	5 00	
	Bennett Drug Co.	5 00	
	East Side Brewing Co.	12 50	
	State Savings Bank of Grand Ledge	12 50	
	Detroit, Rouge River and Dearborn St. Ry. Co.	12 50	
	Detroit Oak Belting Co.	50 00	
	Byron Creamery Co.	5 00	
	Scandinavian Pub. Co.	5 00	

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Table No. 50 A.—Continued.

Date.	Corporation.	Fees.	Total.
	Grand Rapids Wood Carving Co.	$5 00	
	Van Bochive & Sons Mfg. Co.	10 00	
	Jackson Light and Power Co.	50 00	
	Tecumseh State Savings Bank	13 00	
	Union Trust and Savings Bank	100 00	
	Crystal Butter Separator and Cheese Co.	5 00	
	Consolidated Wisconsin Imp. Co.	5 00	
	Bureau Mfg. Co.	25 00	
	Shepard Creamery Co.	5 00	
	Reeder Bros. Shoe Co.	25 00	
	Fuller Coal and Mining Co.	25 00	
	McLaughlin Transportation Co.	26 25	
	H. B. Gladding Co.	5 00	
	Monroe and Toledo Ry Co.	64 00	
	Coöperative Separator Butter and Cheese Co.	5 00	
	Wyumpary Mfg. Co.	87 59	
	Masonic Building Association of Lowell	5 00	
	Detroit Paper Packing Co.	2 50	
	Kewaydin Yacht Club	5 00	
	Arcadia Butter and Cheese Manufacturing Co.	5 00	
	Royston Straw Works Co.	30 00	
	Riverdale Butter and Cheese Factory	5 00	
			$978 25
April	Yale Driving Club	$5 00	
	Michigan Investment Co.	25 00	
	Union Foundry Co.	5 00	
	Buchanan Power and Electric Co.	50 00	
	Eclipse Novelty Co.	5 00	
	Lenawee Preserving Co.	7 50	
	Progress Transportation Co.	30 00	
	A. E. Palmer Furniture Manufacturing Co.	17 50	
	Bunn & Hayden Lumber Co.	10 00	
	Portland Milling Co.	15 00	
	Stuart, Long & Co.	6 00	
	Kingston Corp. Butter and Cheese Co.	5 00	
	Roaring Brook Association	25 00	
	Western Vehicle Co.	12 50	
	Ellsworth Lumber Co.	25 00	
	Manistee Maple Flooring Co.	5 00	
	Babcock Lumber Co.	37 50	
	Le Peuple Printing and Publishing Co.	5 00	
	Vassar Creamery Co.	5 00	
	Oscoda Lumber Co.	5 00	
	Thompson Navigation Co.	25 00	
	Bad Axe Driving Park Association	5 00	
	East Bay Lumber Co.	12 50	
	Monroe Butter and Cheese Co.	5 00	
	Michigan Pure Ice Co.	5 00	
	E. P. Rowe Co.	5 00	
	National Postal Advertising Co.	20 00	
	Muskegon Terminating Railway Co.	225 00	
	Standard Box Shook Co.	5 00	
	Grand Rapids Paper Box Co.	10 00	
	T. M. Bissell Plow Co.	12 50	
	Ullrich Savings Bank	50 00	
	Conroy Coal Co.	5 00	
	Jackson Real Estate Co.	25 00	
	Barry Co. Telegraph Co.	5 00	
	McLaughlin Transportation Co.	36 25	
	Lotus Lilly Separator Creamery	5 00	
	Wolfe Lumber Co.	6 00	
	Hulbert Land and Manufacturing Co.	25 00	
	Conklin Creamery Co.	5 00	
	Detroit Chemical Works	12 50	
	Panghborn Manufacturing Co.	25 00	
	First Commercial and Savings Bank	25 00	
	Peninsular Heater and Radiator Co.	5 00	
	Genesee County Abstract Co.	5 00	

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Table No. 50 A.—Continued.

Date.	Corporation.	Fees.	Total.
	Oak Grove Sporting Club	$5 00	
	American Fibre and Belting Manufacturing Co.	50 00	
	Otter Lake Creamery Co.	5 00	
	Crystal Springs Water Co.	12 50	
	Wayne Transportation Co.	25 00	
	Park Hotel Co.	25 00	
	Saginaw Stone Co.	5 00	
	Boswell & Pike Ferry Co.	7 50	
			$1,000 75
May	Citizen's Street Railway Co.	$100 00	
	Davidson Martin Manufacturing Co.	5 00	
	Harrison Wagon Co.	175 00	
	Hamilton Milling Co.	5 00	
	Boyne City & Southeastern R. R. Co.	28 00	
	Escanaba Manufacturing Co.	5 00	
	Hubbardston Butter and Cheese Co.	5 00	
	Detroit College of Law	25 00	
	Harris Ice Cream Freezer Co.	5 00	
	Baker, Shattuck & Co.	20 00	
	J. A. Jannison & Co.	37 50	
	Universal Tool Co.	22 50	
	Hopkins Steam Ship Co.	132 50	
	Harris Paper Co.	20 00	
	Blissfield State Bank	7 50	
	Cleveland Stone Co.	5 00	
	Menominee Land and Improvement Co.	5 00	
	People's Savings Bank of Belding	17 50	
	Carleton Clover Leaf Creamery Co.	5 00	
	Dundee Paper Co.	10 00	
	McLillan & Anderson Saving Bank	75 00	
	Union Athletic Club	5 00	
	Eagle Knitting Co.	5 00	
	Big Rapids Mineral Water Co.	12 50	
	Detroit Jockey Club Co.	25 00	
	Edwards & Chamberlain Hardware Co.	20 00	
	Howarth Riverside Sash and Sash Center Co.	30 00	
	Buick & Sherwood Mfg. Co.	50 00	
	Litchfield Butter and Cheese Factory	5 00	
	Ironwood Cash Grocery Co.	5 00	
	Royalton Bridge Co.	5 00	
	Hancock Lumber and Supply Co.	50 00	
	All Right Dress Stay Co.	10 00	
	Curtis Automatic Railway Gate Co.	15 00	
	Eureka Installment Co.	5 00	
	Union Granite and Marble Works	5 00	
	The Lincoln Club	5 00	
	People's Savings Bank of Ironwood	25 00	
	Bon Anris Social and Pleasure Club	5 00	
	Michigan Fur Co.	25 00	
	Detroit Lodge No. 97, I. O. S. B.	5 00	
	Valley City Novelty Co.	5 00	
	Lamb Dairy Co.	5 00	
	Isbell Elevator Co.	5 00	
	Conger Co.	5 00	
	Commercial and Savings Bank of Albion	17 50	
	Corant Plow Co.	5 00	
	Union Lumber and Salt Co.	27 50	
	Dr. Rose Hoptonic Co.	50 00	
	Columbia Sled Co.	15 00	
	Spring Lake Resort Co.	5 00	
	Washtenaw Abstract Co.	5 00	
	Sylvan lake Iron Co.	12 50	
	Adrian State Savings Bank	50 00	
	Wolverine Saw Works	5 00	
	Farmers' Coöperative Creamery Co.	5 00	
	Ball & Waters Transfer Co.	5 00	
	Church Mfg. Co.	2 00	
			1,247 50

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Table No. 50 A.—Continued.

Date.	Corporation.	Fees.	Total.
June.	Twin City General Electric Co.	$200 00	
	Germania Lodge No. 476. D. O. H.	5 00	
	Parker & Fleming Co.	10 00	
	Fostoria Buggy Co.	25 00	
	Olivet Publishing Co.	15 00	
	P. B. Sanborn & Co.	5 00	
	Galine Creamery Co. (limited)	5 00	
	Switz Gas Co. (engine)	10 00	
	Fuel and Supply Co.	25 00	
	International Storage and Battery Co.	50 00	
	Ludington Basket Co.	5 60	
	Lake Superior Academy	5 00	
	Christian Union Society	5 00	
	Students' Lecture Association (U of M.)	5 00	
	Commercial State Bank	12 50	
	Detroit Metric Grannel Co.	5 00	
	Chambers & Hyde Electrical Institute	16 00	
	Beech Run Building Ass'n.	5 00	
	Florida Celery Co.	5 00	
	Standard Paving Co.	25 00	
	Cummings & Engleman Conduit Co.	150 00	
	Q. E. Boughey & Co.	5 00	
	Mich. Chapter of Delta Chu Frat	5 00	
	Howard City Pastime Club	5 60	
	U. S. Electric Lamp Lighter Co.	25 00	
	Hancock & Mitchell Lumber Co.	5 00	
	Blue Rock Water Co.	5 00	
	Rose Street Improvement Co.	12 50	
	Michigan Electric Heating Co.	25 00	
	Richfield Coöperative Dairy Ass'n.	5 00	
	Isaac Crossette Lumber Co.	5 00	
	Preferred Bankers' Life Assurance Co.	5 00	
	Central Package & Basket Co.	12 00	
	Cigar Makers Union No. 186	5 00	$708 00
	Total		$17,087 50

Note.—Rate of fee charged is ½ of one mill upon each dollar of authorized capital.

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Table No. 51 A.—*Summary of reports of plank and gravel road*

Companies.	Year covered by report.	Miles completed.	Cost of road.	Amount borrowed.	Amount of all money expended.	Capitol	
						Amount of.	Paid in.
Alpine Gravel Road Co.	1892	8½	$22,000 00	.....	$22,000 00	$25,000 00	$22,000 00
Auburn and Utica Gravel Road Co.	1892	4½	2,605 60	.....	2,600 00	10,000 00	2,600 00
Birmingham and Pontiac Plank Road Co.	1892	7	18,151 79	.....	18,151 79	25,000 00	18,151 79
Canal Street Gravel Road Co.	1892	8¼	29,718 18	$5,143 56	45,598 18	25,000 00	25,000 00
Clyde Plank and Macadamized Road Co.	1892	7¼	38,559 09	11,500 00	38,559 09	20,000 00	20,000 00
Crapo Toll Road Co.	1892	5	6,698 54	1,950 00	1,818 70	15,000 00	4,225 00
Detroit and Birmingham Plank Road Co.	1892	16 284/320	74,403 33	.....	74,403 33	50,000 00	50,000 00
Detroit and Erin Plank Road Co.	1892	23	52,000 00	.....	22,246 26	52,000 00	52,000 00
Detroit and Howell Plank Road Co.	1892	23	90,000 00	.....	12,559 47	90,000 00	90,000 00
Detroit and Lake St. Clair Plank Road Co.	1892	7½	68,787 86	20,000 00	68,787 86	50,000 00	50,000 00
Detroit and Prairie Mound Plank Road Co.	1892	5¾	22,000 00	10,000 00	22,000 00	22,000 00	8,650 00
Detroit and Saline Plank Road Co.	1892	40	66,263 00	.....	66,263 00	66,263 00	66,263 00
Pontiac and Auburn Gravel Road Co.	1892	3½	2,550 00	.....	.....	10,000 00	2,550 00
Reed Lake Avenue Co.	1892	6¾	25,000 00	.....	25,000 00	25,000 00	25,000 00
Totals	.....	171 7-10	$518,737 39	$48,593 56	$419,987 68	$485,263 00	$436,489 79

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companies received during the fiscal year ended June 30, 1893.

Stock.	Earnings.		Receipts.		Dividends.	Set apart for separation fund.	Indebtedness.	Net profits.
Expended.	Whole amount.	Expended on road.	From tolls.	Other sources.				
$22,000 00	$2,352 00	$1,730 18	$2,352 00	.....	$660 00	.....	.....	$621 82
2,600 00	156 65	156 65	156 65	.....	.....	.....	$5 60	.....
18,151 79	1,555 28	946 41	1,555 28	$3 00	639 10	.....	.....	608 87
25,000 00	2,310 91	1,968 76	2,310 91	.....	.....	.....	5,143 56	.....
20,000 00	2,795 24	2,452 92	2,787 24	8 00	.....	.....	11,500 00	332 22
4,225 00	1,133 15	1,119 59	1,133 15	.....	.....	.....	1,950 00	524 40
50,000 00	6,201 45	4,180 63	6,201 45	5,530 21	8,000 00	.....	.....	2,020 82
52,000 00	15,893 10	12,145 71	15,824 85	7,355 79	5,200 00	$4,900 55	.....	3,747 39
90,000 00	10,802 26	8,959 47	10,802 26	1,821 56	3,600 00	475 00	.....	1,842 79
50,000 00	5,653 07	4,339 51	5,653 07	.....	.....	.....	.....	1,313 56
8,650 00	1,678 60	1,678 60	1,678 60	.....	.....	.....	9,000 00	.....
66,263 00	10,603 81	6,543 55	10,603 81	100 00	4,364 29	3,916 00	.....	4,060 26
2,550 00	699 90	584 56	699 90	.....	115 34	300 00	.....	115 34
25,000 00	3,737 50	2,392 94	3,737 50	.....	.....	.....	.....	1,344 56
$436,439 79	$65,572 92	$49,198 58	$65,496 67	$14,818 56	$22,578 73	$9,591 55	$27,599 16	$16,532 03

Table No. 52.—*Receipts from specific taxes; amount of used in payment of interest on trust funds, amount applicable to payment of interest on bonded debt during the fiscal year ending June 30, 1893.*

1893.				
June 30	Specific tax applicable to payment of interest	.....	.....	$1,054,965 50
	Interest to Normal School fund	.....	$3,890 15	
	" " Agricultural College fund	.....	31,464 01	
	" " University fund	.....	36,601 90	
	" " primary school fund	$296,892 78		
	" " " " five per cent fund	40,360 78	337,253 56	409,209 62
		$337,253 56	$409,209 62	
	Balance available for payment of interest on bonded debt	.....	.....	$645,755 88
	Surplus to credit of primary school interest fund	645,755 88	645,755 88	
	Total transferred from specific tax fund to primary school interest fund	$933,009 44		
	Aggregate transfers from specific tax fund to educational fund		$1,054,965 50	

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Table No. 53.—*Paid counties from primary school interest fund during fiscal year.*

Counties.	In November, 1892.		In May, 1893.		Total paid to counties during fiscal year ending June 30, 1893.
	Number of children.	Amount apportioned in Nov.	Number of children.	Amount apportioned in May.	
Totals (am't paid) to table No. 21	663,755	$557,991 48	672,384	$518,035 12	$1,076,026 60
Alcona	1,625	$1,365 00	1,666	$1,282 82	$2,647 82
Alger	299	251 16	277	213 29	464 45
Allegan	12,272	10,308 48	12,310	9,478 70	19,787 18
Alpena	5,854	4,917 36	5,977	4,602 29	9,519 65
Antrim	3,395	2,851 30	3,533	2,720 41	5,572 01
Arenac	2,005	1,684 20	2,111	1,625 47	3,309 67
Baraga	1,273	1,069 32	1,184	911 68	1,981 00
Barry	7,278	6,113 52	7,253	5,584 81	11,698 33
Bay	19,555	16,426 20	19,990	15,457 06	31,883 26
Benzie	1,794	1,506 96	1,984	1,527 68	3,034 64
Berrien	12,613	10,594 92	13,197	10,161 69	20,756 61
Branch	7,274	6,171 48	7,132	5,491 64	11,663 12
Calhoun	12,695	10,669 64	12,166	9,367 82	20,037 46
Cass	5,963	5,008 92	5,843	4,499 11	9,508 03
Charlevoix	3,007	2,525 88	3,185	2,452 45	4,978 33
Cheboygan	3,765	3,162 60	3,959	3,048 43	6,211 03
Chippewa	3,490	2,972 20	3,673	2,828 21	5,800 41
Clare	2,095	1,759 80	2,161	1,663 97	3,423 77
Clinton	8,241	6,922 44	8,125	6,256 25	13,278 69
Crawford	690	579 60	738	B 568 26	1,147 86
Delta	4,491	3,772 44	4,618	3,555 86	7,328 50
Dickinson	3,355	2,818 20	3,532	2,719 64	5,537 84
Eaton	9,228	7,749 84	9,232	7,108 64	14,858 48
Emmet	2,512	2,110 08	2,577	1,984 29	3,194 37
Genesee	11,594	9,738 96	11,479	8,838 83	18,577 79
Gladwin	910	764 40	1,193	918 61	1,683 01
Gogebic	2,437	2,047 08	3,149	2,424 73	4,471 81
Grand Traverse	4,114	3,455 76	4,133	3,182 41	6,638 17
Gratiot	9,234	7,757 24	9,216	7,096 32	14,853 56
Hillsdale	8,338	7,003 92	8,355	6,433 35	13,437 27
Houghton	12,399	10,415 16	13,224	10,182 48	20,597 64
Huron	11,216	9,597 24	11,705	9,012 85	18,610 09
Ingham	10,773	9,049 32	11,132	8,571 64	17,620 96
Ionia	9,724	8,168 16	10,087	7,728 49	15,896 65
Iosco	4,290	3,632 16	4,286	3,300 22	6,932 38
Iron	1,215	1,020 60	1,366	1,051 82	2,072 42
Isabella	6,376	5,355 84	6,482	5,098 31	10,454 15
Jackson	12,565	10,705 80	12,796	9,852 92	20,558 72
Kalamazoo	11,198	9,406 32	11,302	8,702 54	18,108 86
Kalkaska	1,558	1,308 72	1,512	1,164 24	2,472 96
Kent	28,877	24,256 68	34,481	26,550 37	50,807 05
Keweenaw	942	791 28	876	674 52	1,465 80
Lake	1,740	1,461 60	1,574	1,211 98	2,673 58
Lapeer	9,561	8,031 24	9,467	7,289 59	15,320 83
Leelanau	2,786	2,340 24	2,874	2,212 98	4,553 22
Lenawee	13,649	11,465 16	13,521	10,411 17	21,876 33
Livingston	6,047	5,079 48	5,871	4,520 67	9,600 15
Luce	400	336 00	499	384 23	720 23
Mackinac	1,825	1,533 00	1,982	1,487 64	3,020 64
Macomb	10,664	8,957 76	10,649	8,192 80	17,150 56
Manistee	8,001	6,720 84	7,420	5,713 40	12,434 24
Manitou	330	277 20	281	216 37	493 57
Marquette	11,779	9,894 36	12,088	9,269 26	19,163 62
Mason	5,366	4,507 44	5,475	4,215 75	8,723 19
Mecosta	6,474	5,438 16	6,419	4,942 63	10,380 79
Menominee	5,612	4,714 08	6,212	4,783 24	9,497 32
Midland	3,576	3,018 80	3,778	2,909 06	5,927 86
Missaukee	1,501	1,260 84	1,643	1,265 11	2,525 95
Monroe	11,232	9,434 88	11,195	8,620 15	18,055 03
Montcalm	10,220	8,584 80	10,143	7,810 11	16,394 91
Montmorency	403	338 52	543	418 11	756 63
Muskegon	13,478	11,321 52	13,549	10,432 73	21,754 25

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Table No. 53.—Continued.

Counties.	In November, 1893.		In May, 1893.		Total paid to counties during fiscal year ending June 30, 1893.
	Number of children.	Amount apportioned in Nov.	Number of children.	Amount apportioned in May.	
Newaygo	6,298	$5,316 16	6,358	$4,895 66	$10,211 82
Oakland	11,134	9,352 56	11,057	8,513 89	17,866 45
Oceana	5,162	4,336 08	5,108	3,933 16	8,269 24
Ogemaw	1,406	1,181 04	1,499	1,154 23	2,335 27
Ontonagon	1,005	844 20	1,219	938 63	1,783 83
Osceola	5,183	4,353 72	5,267	4,055 59	8,409 31
Oscoda	367	316 44	378	291 06	607 50
Otsego	1,237	1,039 08	1,228	945 56	2,084 64
Ottawa	12,507	10,505 88	12,780	9,840 60	20,346 48
Presque Isle	1,452	1,228 92	1,544	1,188 88	2,417 80
Roscommon	454	381 36	496	381 92	763 28
Saginaw	27,327	22,374 68	27,378	21,081 06	44,455 74
Sanilac	12,118	10,179 12	12,276	9,534 60	19,713 72
Schoolcraft	1,349	1,180 08	1,590	1,224 30	2,404 38
Shiawassee	9,284	7,798 56	9,246	7,119 42	14,917 98
St. Clair	19,621	16,481 64	18,622	14,338 94	30,820 58
St. Joseph	7,036	5,910 24	6,995	5,386 15	11,296 39
Tuscola	10,808	9,074 52	10,767	8,290 59	17,365 11
Van Buren	8,948	7,516 32	9,022	6,946 94	14,463 26
Washtenaw	12,407	10,424 60	12,564	9,674 28	20,098 88
Wayne	97,383	81,801 72	95,155	73,269 35	155,071 07
Wexford	3,419	2,871 96	3,673	2,828 21	5,700 17

A. $0.84 per capita on 663,755 children is (apportioned Nov., 1892) $557,991 48
0.77 " " " 672,384 " " (" May, 1893) 518,035 12

Total amount apportioned $1,076,026 60
B. Less Crawford county apportionment paid July, 1893 (fiscal year 1894) 568 26

Total apportionment paid fiscal year 1893 ..... $1,075,458 34

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Table No. 54.—*Showing names of non-resident insane and the amounts paid for their support under Sec. 46, Act 103, 1879, also county from which each was sent.*

Counties.	Name of person.	Asylum.			Amount in each county.
		Eastern.	Michigan.	Northern.	
Antrim	Thomas Youbanks			$190 08	$397 85
"	Eva Hart			207 77	
Bay	Christoff Webber	$194 50			491 89
"	Peter Stewart	8 96			
"	Ellen Adams	102 80			
"	Edward Vander Wiles	185 63			
Benzie	Jane Lung			203 29	203 29
Charlevoix	Susan Campeau			193 69	375 96
"	John Fuller			182 27	
Cheboygan	Henry Lovelay			187 29	386 17
"	Edwin Armstrong			198 88	
Chippewa	Adolph Schweitzer			190 67	753 55
"	Nicholas Ditch			201 59	
"	Gilbert Jack			96 81	
"	Andrew Soloman			186 15	
"	Thomas Murphy			78 83	
Delta	August Ruder			193 90	193 90
Eaton	Michael Haggerty		$190 30		388 92
"	Alonza Wright		198 62		
Genesee	Statie B. Wells	186 94			377 80
"	William Ostler	190 86			
Grand Traverse	John Fisch			196 07	275 14
"	Frank Parson			79 07	
Houghton	Timothy Linch			199 03	393 52
"	Mary Kumula			194 49	
Huron	Thomas Glenp	191 50			191 50
Iosco	Eugene LaGres			194 73	488 09
"	Eliza McMannis			193 95	
"	Henry C. Gabley			99 41	
Jackson	Chas. Irish		206 15		257 52
"	Wm. H. Young		51 37		
Kalamazoo	Jake Doe		139 47		313 10
"	John Coffee		173 63		
Kalkaska	John Barger			156 38	406 76
"	Christopher Stoltz			180 91	
"	Michael Barrett			69 47	
Kent	Ole C. Peterson		201 15		1,744 05
"	Lizzie West		189 08		
"	John O'Connor		186 95		
"	James B. Curtis		212 09		
"	Geert Bykma		195 07		
"	Dwight K. Hulbert		175 45		
"	William Maybee		204 24		
"	Edward O'Neil		44 92		
"	Arzelia E. Clay		63 23		
"	Louis C. Veeder		90 25		
"	Rebbeca J. Wheeler		181 62		
Keweenaw	Mat Plevar			51 55	51 55
Lake	John Brown			19 60	237 56
"	Mattie Yates			217 96	
Lenawee	William Brander		186 29		370 50
"	Francis E. Duncan		184 21		
Livingston	Margret Gregory	177 30			361 37
"	Luke H. Whitmore	184 07			
Mackinac	Paul Shirley			202 41	271 90
"	Benj. Boulanger			69 49	
Manistee	Jeremiah Russell			202 99	391 38
"	Rasmus Johnson			188 39	

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Table No. 54.—*Continued.*

Counties.	Name of person.	Asylum. Eastern.	Asylum. Michigan.	Asylum. Northern.	Amount in each county.
Marquette	Sam'l A. Mayberry			$195 83	
"	Erick W. Lenius			202 21	
"	John Hyland			199 12	
"	Dennis Kerrigan			190 86	
"	Emaline Thompson			202 78	$1,579 14
"	John M. Ahaklog			35 34	
"	Patrick Keep			184 93	
"	Andrew A. Forsberg			197 37	
"	Gustaf E. Vickman			171 20	
Mason	Julia Kling			200 85	200 85
Monroe	Anna Kohl		$191 83		376 18
"	Joseph Snieder		184 35		
Muskegon	Martin Hessing			208 83	
"	Wm. S. Clegel			193 69	587 71
"	Chas. H. Lowell			185 19	
Oakland	Delos A. Simpson	$109 93			109 93
Oceana	Louis R. Balls			184 37	184 37
Ogemaw	Nelson Woods			195 58	195 58
Ontonagon	Anthony Sucker			195 89	200 21
"	Edwin Poole			4 32	
28th District	William Richardson			189 51	380 90
"	Alfred Donine			191 39	
Ottawa	John D. Kelley		203 74		404 76
"	Lambert Smalligage		201 02		
Saginaw	Timothy Collins	182 06			230 09
"	Emma Wood	48 03			
St. Clair	William H. McIlwaine	199 32			458 02
"	John Ernst	192 84			
"	Morris Bragen	65 86			
Washtenaw	Catharine Dolan	190 57			190 57
Wayne	William Cooley	197 70			2,156 62
"	James Campbell	213 77			
"	Peter Sulpic	141 70			
"	Thomas Herman	193 79			
"	Laura Kishpaugh	188 30			
"	Eliza Cunningham	21 27			
"	Fredrick Fox	194 08			
"	William Fitchell	194 97			
"	Luther C. Bates	92 13			
"	Dina Wainhouse	3 50			
"	John Wall	1 10			
"	George Hall	152 08			
"	George Harper	47 22			
"	William O'Reilly	148 56			
"	Paul Houle	115 02			
"	Margret Schuler	13 23			
"	William McDonald	20 82			
"	Lizzie Heaphy	89 21			
"	Christina Hanson	56 88			
"	William K. Cowing	45 30			
"	Sam'l Butler	25 99			
Wexford	Hiram A. Thornton			144 69	303 02
"	Henry Perrien			158 33	
Totals to table 41		$4,567 79	$3,855 03	$8,458 40	$16,881 22

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Table No. 55.—*Classification by counties, of amounts paid for coroners' fees, for conveying convicts to State Prison, State House of Correction, and State House of Correction and Prison, U. P., for care of juvenile offenders, transportation of children, support of insane, also a statement showing the amount of State tax paid each county for the several purposes.*

Counties.	Coroners' fees, sec. 9569, H. A. S. Amount paid for each county.	Conveying convicts to State Prison, sec. 64, act 218, 1875. Amount paid for each county.	Conveying convicts to State House of Correction, sec. 58, act 110, 1875. Amount paid for each county.	Conveying convicts to State House of Correction and Prison, U. P. Amount paid for each county.	Care of juvenile offenders, sec. 1, act 168, 1885. Amount paid for each county.	Transportation of children, sec. 15, act 195, 1883, and sec. 2, act 168, 1885. Amount paid for each county.	Support of permanent and non-resident insane. Amount paid for each county.	Totals. Amount paid for each county.
Totals	$5,891 03	$3,783 19	$4,672 11	$2,381 25	$8,855 81	$5,331 17	$368,913 19	
Alcona		$39 00	$28 65			$29 40	$595 84	$692 89
Alger				$13 60			7,202 14	7,215 74
Allegan		16 50	52 35		$71 70	48 45		189 00
Alpena		88 30				115 10	4,407 83	4,611 23
Antrim			61 90		28 81		1,601 55	1,691 76
Arenac					74 55		212 54	287 09
Baraga	$39 94						651 63	691 57
Berry		9 55			67 50	19 35	5,751 64	5,848 04
Bay		88 60	140 40		298 44	130 10	7,017 92	7,675 46
Benzie					52 70	41 85	578 10	672 65
Berrien	165 72	110 20	526 05		227 35	255 77	8,665 38	9,950 47
Branch			114 75		104 60		5,197 67	5,417 02
Calhoun	34 51	58 10	45 90		282 92	51 10	5,274 80	5,747 33
Cass	86 98	257 10	199 80		85 25	35 75	2,504 62	3,169 50
Charlevoix	89 12				77 20		1,700 33	1,866 65
Cheboygan				68 00	108 15	76 05	1,992 11	2,244 31
Chippewa	162 27		5 90	407 75	32 75	312 75	1,764 91	2,687 33
Clare		57 70	44 20		112 10	20 45	877 15	1,111 60
Clinton		61 65	11 95		62 45	15 30	3,208 18	3,359 53
Crawford					11 00		973 12	984 12
Delta				96 55		154 80	2,604 14	2,857 49
Dickinson				147 10	38 28	69 34		254 72
Eaton	135 31				287 02	152 61	4,937 88	5,512 82
Emmet				133 10	44 15	38 81	1,348 93	1,564 99
Genesee			98 32		175 25	43 47	7,386 75	7,704 29
Gladwin					17 00			17 00
Gogebic				72 10	21 90		887 87	981 87
G'd Traverse	57 34		123 70	138 10	90 65	74 95	3,780 74	4,265 48
Gratiot		16 55	12 45		128 10	61 30	2,812 09	3,031 49
Hillsdale			55 25		172 85	33 00	1,589 31	1,850 41
Houghton				65 95	31 30		11,078 14	11,175 39
Huron		81 61	56 33		157 30	80 95	2,017 88	2,394 07
Ingham		42 30	51 50		222 19	73 97	5,864 68	6,255 64
Ionia	61 22	93 65	90 00	68 10	164 95	75 60	4,916 14	5,469 66
Iosco		66 85	131 05		52 35	87 10	2,216 62	2,553 97
Iron	282 70			218 40		27 80	1,840 59	2,369 49
Isabella		34 70	30 90		120 75		1,467 04	1,653 39
Jackson	276 76	54 00	53 55		391 67	90 63	9,493 34	10,359 95
Kalamazoo		101 25	181 20		137 35	103 05	12,378 06	12,900 91
Kalkaska					34 00	13 90	603 56	651 46
Kent		363 75	266 50		284 47	342 30	21,530 38	22,787 40
Keweenaw					17 50		1,033 48	1,050 98
Lake		24 50	16 35		7 80		886 33	934 98
Lapeer			99 49		143 50	7 66	3,494 08	3,744 73
Leelanau				54 80	102 75	46 70	2,075 40	2,279 65
Lenawee	10 00	69 40	98 80		212 10	54 35	9,046 89	9,491 54
Livingston		15 30			294 96		6,263 05	6,573 31
Luce				80 20				80 20
Mackinac				114 60	81 00	116 70	1,345 03	1,657 33
Macomb	45 27	70 08	60 99		183 95		5,475 33	5,835 62

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Table No. 55.—Continued.

Counties.	Coroners' fees, sec. 9593, H. A. S. Amount paid for each county.	Conveying convicts to State Prison, sec. 64, act 213, 1875. Amount paid for each county.	Conveying convicts to State House of Correction, sec. 58, act 110, 1875. Amount paid for each county.	Conveying convicts to State House of Correction and Prison, U. P. Amount paid for each county.	Care of juvenile offenders, sec. 1, act 168, 1885. Amount paid for each county.	Transportation of children, sec. 15, act 195, 1883, and sec. 2, act 168, 1885. Amount paid for each county.	Support of permanent and non-resident insane. Amount paid for each county.	Totals. Amount paid for each county.
Manistee	$162 51	$137 25	$91 30		$98 35	$181 30	$4,599 26	$5,269 97
Manitou							186 16	186 16
Marquette				$63 30	80 35	342 50	11,293 49	11,779 64
Mason		87 40			74 75	85 89	1,675 21	1,923 25
Mecosta		70 05	59 45		128 30	106 85	4,801 41	5,166 06
Menominee				338 45	121 20	399 08	6,277 60	7,136 33
Midland		20 40	17 65		196 97	44 48	2,336 89	2,616 39
Missaukee		33 82	20 45		58 75		744 65	857 67
Monroe		27 35	46 45		138 00	36 45	6,665 39	6,913 64
Montcalm			13 00		159 70	55 68	7,625 78	7,854 16
Montmorency					36 00			36 00
Muskegon		21 25	67 35		116 75	145 25	10,724 77	11,075 37
Newaygo		36 30	128 50		133 30	62 65	3,934 81	4,345 56
Oakland		108 30	100 30		136 80	68 15	10,211 01	10,625 06
Oceana			18 40		60 95	27 65	2,275 47	2,382 47
Ogemaw			55 60				1,504 70	1,560 30
Ontonagon	41 55			105 25	18 00		1,586 71	1,751 51
Osceola		59 90			82 84	43 80	3,189 28	3,375 79
Oscoda			34 65		10 00		245 27	289 92
Otsego		31 75			22 25		760 98	814 98
Ottawa		62 55	59 10		102 85	44 75	7,938 59	8,207 84
Presque Isle					71 50	87 67	186 60	345 77
Roscommon			115 45				803 61	919 06
Saginaw	52 76	76 75	38 50		408 07	144 91	16,658 03	17,374 02
Sanilac			98 05		98 95		3,766 35	3,958 35
Schoolcraft				193 90			946 99	1,140 89
Shiawassee			52 55		367 19	57 60	4,958 71	5,436 05
St. Clair	315 65	208 73	76 36		66 02	218 62	10,094 97	10,980 85
St. Joseph		81 00			138 55		7,138 93	7,358 48
Tuscola		114 65	76 55		122 20	70 21	1,445 92	1,829 53
Van Buren		74 15	21 52		193 46	93 45	4,550 01	4,932 59
Washtenaw	22 38	16 40	248 70		180 60	93 97	11,861 53	12,423 58
Wayne	3,849 04	644 55	500 80				25,740 63	30,735 02
Wexford			76 70		124 10	19 85	3,150 42	3,371 07
28th district							380 90	380 90

SUMMARY SUPPORT OF INSANE, 1893.

Permanent—		
Michigan asylum	$132,852 16	
Eastern asylum	111,415 91	
Northern asylum	107,763 90	
		$352,031 97
Non-resident—		
Michigan asylum	$3,855 03	
Eastern asylum	4,567 79	
Northern asylum	8,458 40	
		16,881 22
Total		$368,913 19
Insane criminals		30,001 70
Insane soldiers		3,942 32
Insane, Wayne county asylum		17,301 18
Total		$420,164 39

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Table No. 56.—*Legislative expenses, sessions of 1892 and 1893.—Summary of tables Nos. 57 to 65 inclusive.*

	Expenses of senate.			Expenses of house of representatives.			Senate and House.
	Officers.	Members.	Total.	Officers.	Members.	Total.	
Per diem, session 1892	$224 00	$360 00	$584 00	$208 00	$1,044 00	$1,252 00	$1,836 00
" " 1893	16,024 50	14,918 00	30,942 50	22,918 37	46,191 00	69,109 37	100,051 87
Mileage, " 1892	410 30	871 80	1,282 10	444 50	2,211 60	2,656 10	3,938 20
" " 1893	812 10	920 80	1,732 90	1,155 60	2,765 70	3,921 30	5,654 20
Stationery, " 1893	5 00	155 00	160 00	.....	500 00	500 00	660 00
" " 1892	.....	.....	.....	.....	435 00	435 00	435 00
Totals	$17,475 90	$17,225 60	$34,701 50	$24,726 47	$53,147 30	$77,873 77	$112,575 27
Incidentals	.....	.....	2,009 44	.....	.....	3,841 95	5,851 39
			$36,710 94			$81,715 72	$118,426 66
Postage on journals—concurrent resolution							1,500 00
Net disbursement for fiscal year							$119,926 66

Table No. 57.—*Pay of officers of the senate—extra session, 1892.*

Names of officers.	Per diem.	Mileage.	Total.
Strong, John, president	$12 00	$22 00	$34 00
Murphy, Alfred J., secretary	12 00	17 40	29 40
Emery, Joseph J., assistant secretary	12 00	13 40	25 40
Lamson, J. G., bill clerk	12 00	17 80	29 80
Bruce, U. W., engrossing and enrolling clerk	12 00	20 00	32 00
Pyne, Jennie M., assistant engrossing and enrolling clerk	12 00	20 20	32 20
Andrews, John, sergeant-at-arms	12 00	37 60	49 60
Benjamin, W. H. P., first assistant sergeant-at-arms	12 00	16 00	28 00
Imus, Geo. W., second assistant sergeant-at-arms	12 00	34 60	46 60
McElroy, L. D., janitor	12 00	21 00	33 00
Gordon, J. R. L., janitor	12 00	16 40	28 40
Van Atten, Stephen, janitor	12 00	12 00	24 00
Glendenning, Mrs. Mary, janitress	12 00	17 40	29 40
O'Gorman, John, committee clerk, judiciary	12 00	13 70	25 70
Ransom, Frank, secretary's messenger	8 00	13 40	21 40
Maginn, Fred, sergeant-at-arm's messenger	8 00	12 00	20 00
Perrin, James, senate messenger	8 00	13 60	21 60
Cohen, Alex., senate messenger	8 00	17 40	25 40
Brown, Julius, senate messenger	8 00	17 40	25 40
Beers, D. T. N., senate messenger	8 00	32 20	40 20
Bragdon, A. B., senate messenger	8 00	24 80	32 80
Total to table No. 56	$224 00	$410 30	$634 30

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Table No. 58.—*Pay of members of the senate.—Extra session 1892.*

No. of district.	Name of senators.	Per diem.	Mileage.	Total.
17th	Bastone, John			
9th	Beers, John S.	$12 00	$32 00	$44 00
13th	Benson, John R.	12 00	12 40	24 40
14th	Boughner, Chas. B.	12 00	17 00	29 00
23d	Brown, A. B.	12 00	12 40	24 40
15th	Crocker, Martin	12 00	21 40	33 40
20th	Doran, Peter	12 00	13 00	25 00
31st	Fleshiem, Joseph	12 00	105 00	117 00
26th	Friedlander, Chas. A.	12 00	33 40	45 40
10th	Garvelink, Jas. W.	12 00	18 80	30 80
25th	Gilbert, Peter	12 00	23 00	35 00
27th	Holcomb, James E.	12 00	43 00	55 00
4th	McCormick, Augustin C.	12 00	18 00	30 00
11th	Miller, William	12 00	3 40	15 40
7th	Milnes, Alfred	12 00	16 40	28 40
22d	Mugford, Enoch T.	12 00	34 60	46 60
5th	Morrow, James H.	12 00	18 60	30 60
3d	Park, Peter E.	12 00	17 40	29 40
21st	Porter, Geo. F.	12 00	19 00	31 00
24th	Prindle, Frank L.	12 00	25 50	37 50
8th	Sabin, Marden	12 00	20 20	32 20
30th	Sharp, Geo. W.	12 00	66 00	78 00
1st	Smith, Frank E.	12 00	17 40	29 40
32d	Stevens, John H. D.	12 00	140 30	152 30
16th	Taylor, Robert L.	12 00	14 40	26 40
19th	Toan, William	12 00	6 00	18 00
2d	Weiss, Joseph M.	12 00	17 40	29 40
28th	Wheeler, A. Oren	12 00	39 20	51 20
12th	Wilcox, Marcus	12 00	6 40	18 40
29th	Wilkinson, Robert R.	12 00	52 40	64 40
18th	Wisner, Chauncey W.			
6th	Withington, Wm. H.	12 00	7 80	19 80
	Total to table No. 56	$360 00	$871 80	$1,231 80

Table No. 59.—*Pay of officers of the house of representatives.—Extra session, 1892.*

Names of officers.	Per diem.	Mileage.	Total.
Brant, Lyman A., clerk	$12 00	$17 40	$29 40
Miller, H. A. journal clerk	12 00	17 80	29 80
McKinstry, W. H., financial clerk	12 00	23 80	35 80
Hopkins, E. M., engrossing and enrolling clerk	12 00	87 40	99 40
Johnson, W. A., engrossing and enrolling clerk	12 00		12 00
Engleman, Hieronymous, postmaster	12 00	20 00	32 00
Cline, F. A., assistant postmaster	12 00		12 00
Preston, Wm. P., sergeant-at-arms	12 00	55 00	67 00
Weiss, Henry A., 1st assistant sergeant-at-arms	12 00	17 60	29 60
Hanley, Mrs. Mina, janitress	12 00		12 00
Owen, George, keeper of cloak room	12 00	17 40	29 40
Salter, Wm., assistant keeper of cloak room	12 00	34 30	46 30
Yaple, Carl, speaker's messenger	8 00	15 40	23 40
Smith, T. Craft, journal clerk's messenger	8 00	13 00	21 00
Johnson, Fayette, engrossing and enrolling clerk's messenger	8 00	8 60	16 60
Preston, Dudley T., house messenger	8 00	55 00	63 00
Johnson, Geo., house messenger	8 00	29 20	37 20
Henderson, B. R., house messenger	8 00	2 40	10 40
Snow, Arthur B., house messenger	8 00	12 80	20 80
Menge, Wm. T., house messenger	8 00	17 40	25 40
Total to table No. 56	$208 00	$444 50	$652 50

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Table No. 60.—*Pay of the members of house of representatives—extra session of 1892.*

Name of members.	Per diem.	Mileage.	Stationery.	Total.
Alexander, Sylvanus	$12 00	$37 80	$5 00	$54 80
Baker, Lewis C.				
Baldwin, Levi W.	12 00	11 40	5 00	28 40
Barkworth, Thos. E.	12 00	7 60	5 00	24 60
Barnard, Edmund M.	12 00	13 60	5 00	30 60
Bathey, Fredrick H.	12 00	26 40	5 00	43 40
Blake, Wm. H.	12 00	19 40	5 00	36 40
Botsford, Phillip V. M.	12 00	4 80	5 00	21 80
Bowen, Casper L.	12 00	13 00	5 00	30 00
Buell, Darius D.	12 00	15 60	5 00	32 60
Bullock, Fredrick G.	12 00	16 00	5 00	33 00
Canfield, Lucius H.	12 00	24 00	5 00	41 00
Carpenter, Wm. E.	12 00	14 00	5 00	31 00
Chisholm, Hugh	12 00	16 40	5 00	33 40
Church, L. L.	12 00	14 90	5 00	31 90
Clapp, Frank W.	12 00	10 00	5 00	27 00
Collins, David	12 00	20 00	5 00	37 00
Connor, Rowland	12 00	13 40	5 00	30 40
Cook, Francis W.				
Curtis, John W.	12 00	17 80	5 00	34 80
Dafoe, Lemuel G.	12 00	44 60	5 00	61 60
Denning, Moses R.				
Diekema, Gerret J.	12 00	20 00	5 00	37 00
Dodge, Chas. E.	12 00	18 80	5 00	35 80
Doremus, Frank E.	12 00	4 40	5 00	21 40
Downing, Alonzo	12 00	32 00	5,00	49 00
Doyle, Michael J.				
Eaton, Chas. L.	12 00	25 40	5 00	42 40
Eaton, Royal C.	12 00	23 80	5 00	40 80
Ferguson, Augustus F.	12 00	1 20	5 00	18 20
Ferguson, Marvin	12 00	10 60	5 00	27 60
Fildew, Francis	12 00	17 40	5 00	34 40
Fitch, Chas. C.	12 00	2 60	5 00	19 60
Fitch, Norton	12 00	18 00	5 00	35 00
Gibbons, Joseph	12 00	26 20	5 00	43 20
Graham, James W.	12 00	15 60	5 00	32 60
Gregory, John V. N.	12 00	13 80	5 00	30 80
Hall, DeVere				
Harley, William	12 00	39 20	5 00	56 20
Harper, William	12 00	11 00	5 00	28 00
Harry, William	12 00	103 60	5 00	120 60
Harwood, Willard	12 00	17 20	5 00	34 20
Hawley, Williard				
Hayward, John W.	12 00	13 05	5 00	30 05
Henze, William E.	12 00	17 40	5 00	34 40
Herz, John M.	12 00	17 40	5 00	34 40
Holden, Dennison F.	12 00	41 00	5 00	58 60
Holton, William M.	12 00	22 00	5 00	39 00
Houghton, George E.	12 00	8 00	5 00	25 00
Jackson, Sam'l P.	12 00	24 80	5 00	41 80
Jackson, William B.	12 00	17 40	5 00	34 40
Johnson, Hiram	12 00	8 60	5 00	25 60
Johnson, Luke S.	12 00	26 00	5 00	43 00
Kirk, James				
Kolvoord, John				
Knight, Birdsey	12 00	16 40	5 00	33 40
Lambert, Geo. A.	12 00	31 30	5 00	48 30
Landon, Reynolds	12 00	41 40	5 00	58 40
Leach, Travis	12 00	21 60	5 00	38 60
Lester, Geo. H.	12 00	15 00	5 00	32 00
Lewis, Wm. F.	12 00	31 50	5 00	48 50
Lowden, James L.	12 00	18 00	5 00	35 00
Lusk, John J.	12 00	22 20	5 00	39 20
Marsh, William D.	12 00	17 20	5 00	34 20
Marion, A. N.	12 00	17 40	5 00	34 40

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Table No. 60.—*Continued.*

Name of members.	Per diem.	Mileage.	Stationery.	Total.
McCloy, James	$12 00	$20 40	$5 00	$37 40
McGovern, Daniel	12 00	32 20	5 00	49 20
Mellen, Harvey	12 00	21 20	5 00	38 20
Miller, Samuel	12 00	4 00	5 00	21 00
Miner, John	12 00	17 40	5 00	34 40
Munthe, Lewis W.	12 00	140 80	5 00	157 80
Nolan, Laurence	12 00	17 40	5 00	34 40
Northrup, Alonzo B.	12 00	115 80	5 00	132 80
Orth, George				
Osborn, George W.	12 00	17 20	5 00	34 20
Perkins, John	12 00	106 20	5 00	123 20
Raymond, S. H.	12 00	18 80	5 00	35 80
Richardson, George F.	12 00	16 00	5 00	33 00
Robinson, Hiram W.				
Rockwell, Hewlett C.	12 00	32 40	5 00	49 40
Rowden, John C.	12 00	19 20	5 00	36 20
Ryland, Frank J.	12 00	30 20	5 00	47 20
Seeley, Marvin L.	12 00	12 00	5 00	29 00
Shull, John D.	12 00	14 00	5 00	31 00
Smith, Avery A.	12 00	14 80	5 00	31 80
Smith, F. Hart	12 00	18 80	5 00	35 80
Smith, Walker O.	12 00	22 20	5 00	39 20
Spencer, Edward B.	12 00	30 00	5 00	47 00
St. Clair, Eugene G.	12 00	87 40	5 00	104 40
Stone, Edward L.				
Swift, Alden B.	12 00	6 60	5 00	23 60
Thatcher, Frank E.				
Tinklepaugh, Jacob N.	12 00	36 00	5 00	53 00
Tripp, Arthur R.	12 00	14 80	5 00	31 80
Wachtel, Philip B.—Speaker	12 00	46 80	5 00	63 80
Wagner, George	12 00	83 40	5 00	100 40
Watts, John W.	12 00	7 80	5 00	24 80
Wendell, W. Worth				
White, Arthur S.	12 00	13 00	5 00	30 00
Wiggins, Milan	12 00	25 60	5 00	42 60
Totals to table No. 56	$1,044 00	$2,211 60	$435 00	$3,690 60

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Table No. 61.—*Pay of officers of the senate, 1893.*

Names of officers.	Per diem.	Mileage.	Stationery.	Total.
J. Wight Giddings, president	$438 00	$30 00	$5 00	$473 00
Dennis E. Alward, secretary	438 00	23 80		1,045 80
Extra	584 00			
Elbert V. Chilson, assistant secretary	438 00			730 00
Extra	292 00			
Jas. G. Clark, bill clerk	438 00	17 40		747 40
Extra	292 00			
Wm. S. Carpenter, engrossing and enrolling clerk	213 00	16 00		229 00
Mrs. Florence C. Betts, assistant engrossing and enrolling clerk	438 00	17 40		455 40
Jennie H. Clark, extra engrossing and enrolling clerk	222 00	29 20		251 20
Geo. H. Bussey, sergeant-at-arms	438 00	17 40		747 40
Extra	292 00			
Daniel G. Crotty, 1st assistant sergeant-at-arms	438 00	21 40		459 40
John Betts, 2d assistant sergeant-at-arms	438 00	12 60		450 60
John W. Snell, janitor	438 00	16 60		454 60
J. P. Murray, assistant janitor	195 00	11 60		206 60
Orville E. Barnum, assistant janitor	438 00	10 60		448 60
Jas. B. Murray, assistant janitor	438 00	22 60		460 60
A. E. Ross, assistant janitor	153 00	8 00		161 00
G. W. Bowker, assistant janitor	300 00			300 00
Isaac Harris, assistant janitor	124 50	28 30		152 80
Adah F. Browne, janitress	438 00	18 80		456 80
Joseph C. Ford, keeper of cloak room	438 00	13 00		451 00
Geo. W. Bowker, keeper of document room	138 00	16 40		154 40
J. P. Murray, keeper of document room	243 00			243 00
Edward Robinson, keeper of committee room	438 00	13 00		451 00
S. D. Anderson, assistant keeper of committee room	438 00	6 60		444 60
Thos. F. Farrell, committee clerk—cities and villages	438 00	17 40		455 40
G. S. Frenzel, committee clerk—appropriation and finance	438 00	19 40		457 40
Mark M. Powers, committee clerk—judiciary	438 00	13 40		451 40
Chas. S. Campan, committee clerk—liquor traffic, counties and townships, roads and bridges	228 00	17 40		245 40
Eli Bidleman, committee clerk—liquor traffic, counties and townships, roads and bridges	210 00			210 00
Herbert C. Read, committee clerk—state affairs, supplies and expenses	189 00	13 00		202 00
E. E. Rice, committee clerk—state affairs, supplies and expenses	231 00	13 00		244 00
J. B. Powell, committee clerk—railroads and fisheries	438 00	108 80		546 80
C. V. DeLand, committee clerk—election and election laws, taxation and tax laws	438 00	8 40		446 40
Cora B Weber, committee clerk—elections and insurance	438 00	17 40		455 40
Stewart Griswold, president's messenger	292 00	17 40		309 40
Geo. S. Frost, secretary's messenger	292 00	11 00		303 00
Herman Marks, sergeant-at-arms' messenger	292 00	17 40		309 40
Morgan Parker, senate messenger	292 00	17 40		309 40
Roy H. Marsh, senate messenger	292 00	18 80		310 80
Mark C. Wixom, senate messenger	292 00	18 00		310 00
Ward Royce, senate messenger	292 00	83 40		375 40
Lewis Campan, senate messenger	292 00	13 00		305 60
Thos. A. Gullifer, senate messenger	292 00	17 40		309 40
E. C. Fox, Attorney General's messenger	292 00	19 40		311 40
Total to table No. 56	$16,024 50	$812 10	$5 00	$16,841 60

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Table No. 62.—*Pay of members of the senate.*

No. of district.	Names of senators.	Per diem.	Mileage.	Stationery.	Total.
17th	Barnard, Edmund M.	$438 00	$13 00	$5 00	$456 00
22d	Burt, Wellington R.	438 00	13 60	5 00	456 60
23d	Brundage, Charles L.	438 00	21 40	5 00	464 40
14th	Champion, Schuyler	438 00		5 00	443 00
9th	Clapp, Frank W.	438 00	10 00	5 00	453 00
10th	Clark, Myron W.	438 00	8 40	5 00	451 40
13th	Crane, Jesse D.	438 00	11 00	5 00	454 00
16th	Doran, Peter	438 00	13 00	5 00	456 00
18th	Earle, J. Milton	438 00	11 00	5 00	454 00
30th	Fleshiem, Joseph	730 00	105 00	5 00	840 00
21st	Fox, Edwin G.	438 00	19 40	5 00	462 40
11th	French, Robert E.	438 00	23 00	5 00	466 00
8th	Garvelink, J. W.	438 00	18 80	5 00	461 80
4th	Gibson, Charles Frost	438 00	17 40	5 00	460 40
24th	Gilbert, Peter	438 00	23 00	5 00	466 00
25th	Hopkins, Samuel W.	498 00	20 80	5 00	523 80
1st	Hough, Lewis C.	438 00	17 40	5 00	460 40
7th	Jewell, Augustus	438 00	21 60	5 00	464 60
20th	McGinley, Charles H.	438 00	35 00	5 00	478 00
27th	Mears, William J.	438 00	48 40	5 00	491 40
12th	Mellen, Harvey	438 00	19 40	5 00	462 40
3d	McLaughlin, Joseph R.	438 00	17 40	5 00	460 40
5th	Morrow, James H.	459 00	19 60	5 00	483 60
26th	Mugford, Enoch T.	438 00	34 60	5 00	477 60
31st	Pascoe, Peter	730 00	90 40		820 40
28th	Pierce, Charles S.	438 00	33 40	5 00	476 40
6th	Sabin, Marden	438 00	20 80	5 00	463 80
32d	Sawyer, Willis F.	675 00	155 00	5 00	835 00
19th	Steel, Geo. A.	438 00	12 60	5 00	455 60
29th	Turnbull, James D.	438 00	45 00	5 00	488 00
2d	Weiss, Joseph M.	438 00	17 40	5 00	460 40
15th	Wilkins, Samuel M.	438 00	4 00	5 00	447 00
	Total to table No. 56	$14,918 00	$920 80	$155 00	$15,993 80

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Table No. 63.—*Pay of officers of house of representatives.*

Names of officers.	Per diem.	Mileage.	Total.
Lewis M. Miller, clerk	$428 00	$17 40	$1,039 40
extra	584 00		
Samuel F. Cook, journal clerk	428 00	78 80	954 80
extra	428 00		
Daniel S. Crossman, corresponding clerk	428 00	2 80	732 80
extra	292 00		
Monter L. Munson, financial clerk	428 00	17 40	747 40
extra	292 00		
John N. Foster, engrossing and enrolling clerk	428 00	13 60	451 60
E. H. Rockwood, assistant engrossing and enrolling clerk	129 00	11 00	140 00
Isaac Foster, extra " " " "	336 00	25 00	361 00
V. S. Bennett, " " " "	309 00	9 80	318 80
M. N. Brainard, " " " "	33 62		33 62
E. C. Sisson, " " " "	192 00	13 00	205 00
Laura C. Heely, " " " "	9 00		9 00
Carrie Holt, " " " "	24 00		24 00
Jessie Holt, " " " "	15 75		15 75
Fred Green, " " " "	4 50		4 50
Laura Guy, " " " "	40 00		40 00
Helen Carham, " " " "	3 00		3 00
Stella Sanderson, " " " "	87 75		87 75
Mabel Gale, " " " "	6 00		6 00
G. L. Sumner, " " " "	6 00		6 00
B. B. Foster, " " " "	101 25		101 25
Edith Foster, " " " "	7 50		7 50
Geo. H. Green, " " " "	6 75		6 75
M. Bogardus, " " " "	3 75		3 75
Miss Stanton, " " " "	6 00		6 00
Anna Newton, " " " "	18 00		18 00
Ella Wilcox, " " " "	6 00		6 00
Lizzie Mahonan, " " " "	10 50		10 50
Mac. Pickard, " " " "	12 00		12 00
Mrs. Adele M. Hazlett, postmistress	438 00	18 80	456 80
Mrs. Adelaide G. Mosher, assistant postmistress	438 00	13 00	451 00
P. O. Stoner, sergeant-at-arms	438 00	20	584 20
extra	146 00		
Henry Spaulding, first assistant sergeant-at-arms	438 00	28 40	466 40
John Sebert, second assistant sergeant-at-arms	438 00	17 40	455 40
David Collins, janitor	255 00	20 00	275 00
Jas. A. Stoope, assistant janitor	438 00	18 00	456 00
Calvin H. Torrence, " "	438 00	1 20	439 20
Harlan Cole, " "	438 00	37 50	475 50
J. W. Buckley, " "	438 00	17 40	455 40
Levi J. Train, " "	438 00	14 00	452 00
W. T. Hamlin, " "	438 00	4 00	442 00
Edward Beckett, " "	438 00	29 60	467 60
R. B. Larzeler, " "	6 00		6 00
Stanley Jackowski, " "	226 00		226 00
Wm. M. Mintern, " "	6 00		6 00
Julius Caesar, janitor committee rooms	438 00	13 00	451 00
Mrs. L. J. Boyce, janitress	438 00	20	438 20
Samuel T. Eggleston, assistant stationery room	292 00	20	292 20
Wm. Tomlinson, keeper of cloak room	438 00	17 40	455 40
Henry Harris, assistant keeper of cloak room	438 00	20 20	458 20
Wm. H. Spencer, keeper of document room	87 00	17 40	104 40
A. A. Whitman, assistant keeper of document room	351 00	17 40	368 40
F. H. Chamberlain, assistant keeper of document room	438 00	141 70	579 70
Chas. E. Dermont, committee clerk ways and means, fisheries, and public lands	438 00	29 00	467 00
Jos. E. Greusel, committee clerk municipal corporations, drainage, and public health	438 00	17 40	455 40
A. W. O'Keefe, committee clerk judiciary, and elections	438 00	30 00	468 00
J. W. Fitzgerald, committee clerk State affairs, education, and agriculture	438 00	2 40	440 40
G. L. Sumner, committee clerk military affairs, liquor traffic, and printing	438 00	14 40	452 40
Geo. W. Bunnell, committee clerk railroads, private corporations, and labor	438 00	13 00	451 00

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Table No. 63.—*Continued.*

Names of officers.	Per diem.	Mileage.	Total.
Geo. A. Dyer, committee clerk insurance, roads and bridges, towns and counties, local taxation	$438 00	$0 20	$438 20
H. A. Hopkins, press clerk	438 00	20 00	458 00
Robert H. Arbury, governor's messenger	292 00	12 40	304 40
Bert Way, speaker's messenger	292 00	13 00	305 00
Lambert Pawson, clerk's messenger	292 00	16 00	308 00
Norton J. Miller, journal clerk's messenger	292 00	17 40	309 40
Herman Wagner, sergeant-at-arms' messenger	292 00	83 40	375 40
John H. DuBois, postoffice messenger	292 00	16 60	308 60
Geo. Hill, document room keeper's messenger	292 00	23 00	315 00
Will O'Rielly, committee room keeper's messenger	292 00	33 40	325 40
Elmer E. Crane, house messenger	292 00	10 00	302 00
Louis Warren, " "	292 00	15 00	307 00
Oda Norrington, " "	292 00	20 00	312 00
Clifton Briggs, " "	292 00	11 80	303 80
John Morse, " "	292 00	11 00	303 00
Frank Connelly, " "	292 00	7 60	299 60
William Moll, " "	292 00	37 40	329 40
Ralph C. Miller, " "	292 00	17 40	309 40
Wm. J. Covell, " "	292 00	17 60	309 60
Wm. Zimmerman, " "	292 00	17 40	309 40
Harry C. Cole, " "	180 00	13 00	193 00
Total to table No. 56	$22,918 37	$1,155 60	$24,073 97

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Table No. 64.—*Pay of the members of house of representatives.*

Names of members.	Per diem.	Mileage.	Stationery.	Total.
Anderson, Jeremiah H.	$438 00	$13 00	$5 00	$456 00
Bagot, Richard W.	438 00	46 60	5 00	489 60
Bailey, Charles A.	438 00	23 60	5 00	466 60
Barkworth, Thomas E.	438 00	7 60	5 00	450 60
Bathey, Fred H.	438 00	26 40	5 00	469 40
Baum, William B.	438 00	13 40	5 00	456 40
Bennett, Adam	438 00	25 00	5 00	468 00
Benoit, Charles P.	438 00	17 40	5 00	460 40
Bishop, Roswell P.	438 00	34 80	5 00	477 80
Blakley, Abram B.	438 00	44 60	5 00	487 60
Brenner, Charles E.	438 00	13 40	5 00	456 40
Buell, Darius D.	438 00	16 60	5 00	459 60
Butler, Abram G.	438 00	6 40	5 00	449 48
Buzzell, Fred C.	438 00	21 20	5 00	464 20
Campbell, H. Frank	438 00	37 80	5 00	480 80
Campbell, Job T.	438 00	2 60	5 00	445 60
Cartwright, John F.	438 00	12 00	5 00	455 00
Chamberlain, Fremont C.	730 00	141 70	5 00	876 70
Church, Lucius L.	438 00	16 00	5 00	459 00
Covell, George G.	438 00	46 60	5 00	489 60
Crippen, William W.	438 00	19 20	5 00	462 20
Curtiss, George M.	438 00	11 00	5 00	454 00
Curtiss, John W.	438 00	17 80	5 00	460 80
Davock, H. P.	438 00	17 40	5 00	460 40
Dempsey, James W.	438 00	40 00	5 00	483 00
Dodge, Charles D.	438 00	18 80	5 00	461 80
Eaton, Royal C.	438 00	23 80	5 00	466 80
Ewing, Alvin E.	438 00	17 20	5 00	460 20
Ferguson, Marvin	438 00	14 00	5 00	457 00
Ferguson, William W.	438 00	17 40	5 00	460 40
Fitch, Norton	438 00	18 00	5 00	461 00
Fuller, Cramel B.	730 00	117 20	5 00	852 20
Gilday, John F.	438 00	26 80	5 00	469 80
Gluecklich, Anthony	438 00	17 40	5 00	460 40
Gordon, William D.	438 00	17 60	5 00	460 60
Green, George C.	438 00	17 40	5 00	460 40
Hammond, Charles F.	438 00	20	5 00	443 20
Hart, Patrick	438 00	9 00	5 00	452 00
Hartson, William W.	438 00	23 00	5 00	466 00
Harwood, Willard	438 00	17 20	5 00	460 20
Henry, John F.	438 00	21 20	5 00	464 20
Hicks, Eugene	438 00	8 40	5 00	451 40
Hicks, John F.	730 00	107 20	5 00	842 20
Hilton, George E.	438 00	25 00	5 00	468 00
Holdridge, Horace	438 00	15 00	5 00	458 00
Holmes, John H.	438 00	15 40	5 00	458 40
Hoyt, Charles K.	438 00	15 60	5 00	458 60
Huggett, David	438 00	7 60	5 00	450 60
Jones, John	730 00	86 40	5 00	821 40
Kellogg, Charles B.	438 00	21 20	5 00	464 20
Kingsland, Edward L.	438 00	32 40	5 00	475 40
Kingsley, Samuel R.	438 00	21 00	5 00	464 00
Kirkwood, John	438 00	30 00	5 00	473 00
Kline, Charles H.	438 00	15 80	5 00	458 80
Knight, Birdsey	438 00	16 40	5 00	459 40
Leavitt, Charles W.	201 00	36 90	5 00	242 90
Linderman, Albert F.	438 00	28 40	5 00	471 40
Lyon, Frank B.	730 00	106 40	5 00	841 40
McKinlay, John F.	438 00	17 40	5 00	460 40
McKinstry, Wm. H.	438 00	23 80	5 00	466 80
Miller, Philip D.	438 00	14 80	5 00	457 80
Mills, Frank E.	438 00	17 00	5 00	460 00
Moody, Silas	438 00	15 40	5 00	458 40
Mohr, Christopher	438 00	15 20	5 00	458 20
Moll, John A.	438 00	37 40	5 00	480 40

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Table No. 64.—*Continued.*

Name of members.	Per diem.	Mileage.	Stationery.	Total.
Moore, Charles W.	$438 00	$17 40	$5 00	$460 40
Morse, Joseph D.	438 00	11 00	5 00	454 00
Mudge, Julian S.	438 00	2 40	5 00	445 40
Newkirk, Henry Wirt	438 00	30 00	5 00	473 00
Norman, John W.	438 00	29 60	5 00	472 60
Norrington, John W.	438 00	20 00	5 00	463 00
Perkins, Sanford S.	438 00	14 40	5 00	457 40
Place, William D.	438 00	8 00	5 00	451 00
Raymond Selah H.	438 00	18 80	5 00	461 80
Redfern, Francis W.	438 00	12 80	5 00	455 80
Roberts, Christopher T.	730 00	135 80	5 00	870 80
Rogner, John J.	438 00	18 10	5 00	461 10
Rose, Allen S.	438 00	29 00	5 00	472 00
Shellberg, B. F.	438 00	17 40	5 00	460 40
Sheldon, Carlos D.	730 00	103 60	5 00	838 60
Sherman, Roger	438 00	5 60	5 00	448 60
Smalley, Herbert	438 00	17 40	5 00	460 40
Smith, Walker O.	438 00	22 20	5 00	465 20
Sparling, John	438 00	36 40	5 00	479 40
Strong, Sylvester A.	438 00	10 20	5 00	453 20
Sullivan, Frank P.	730 00	71 60	5 00	806 60
Sumner, John D.	438 00	14 40	5 00	457 40
Tateum, William A.	438 00	13 00	5 00	456 00
Thompson, James B.	438 00	32 40	5 00	475 40
Tripp, Arthur R.	438 00	14 80	5 00	457 80
Wachtel, Philip B.	438 00	51 20	5 00	494 20
Wagar, Edgar S.	438 00	15 00	5 00	458 00
Wagner, George	730 00	83 40	5 00	818 40
Watson, George C.	438 00	21 60	5 00	464 60
Weekes, Augustus W.	438 00	19 60	5 00	462 60
White, Arthur S.	438 00	13 00	5 00	456 00
Wildey, Edwin A.	438 00	25 40	5 00	468 40
Wisner, Chauncey	438 00	14 60	5 00	457 00
Woodruff, Ari	438 00	20 40	5 00	463 40
Zimmerman, John	438 00	17 40	5 00	460 40
Total to table No. 56	$46,191 00	$2,765 70	$500 00	$49,456 70

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Table No. 65.—*Incidental expenses of committees of the legislature of 1893.*

Senate:			
Committees—			
Supplies and expenditures	$451 83		
Soldiers' Home	26 00		
Contested elections	212 74		
Fisheries	301 83		
Mining School	156 00		
Normal School	45 00		
State Public School	41 76		
Industrial Home for Girls	20 20		
State House of Correction and Prison, U. P.	140 80		
Detroit House of Correction	76 10		
State Prison	62 10		
Agricultural College	20 00		
University	37 23		
Asylum for Insane	322 50		
Asylum for Insane Criminals	24 90		
State House of Correction	7 95		
School for Blind	5 00		
School for Deaf	81 00	$1,992 94	
House:			
Committees—			
Supplies and expenditures	$334 26		
Contested elections	827 34		
Soldiers' Home	54 15		
Special—investigating charges of bribery	10 00		
University	50 96		
Mining School	375 00		
State House of Correction	34 00		
State House of Correction and Prison, U. P.	347 00		
Funeral of Representative Kirkwood	99 93		
Funeral of Representative Leavitt	369 61		
State Prison	116 52		
Agricultural College	31 00		
State Public School	55 44		
Industrial Home for Girls	83 10		
School for the Deaf	56 00		
School for the Blind	75 20		
State Normal School	75 00		
Fisheries	402 44		
Asylum for Insane Criminals	58 50		
Eastern Asylum	87 25		
Michigan Asylum	60 00		
Northern Asylum	181 25	3,833 95	
		$5,826 89	$5,826 89
Incidental expenses of legislature, special session of 1892.			
Senate:			
Special—			
Certified copies of opinions of supreme court in reapportionment cases	$16 50	$16 50	
House:			
Special—			
Engrossing resolutions adopted relative to death of James Kirk	$8 00	8 00	
		$24 50	24 50
Total to table No. 56			$5,851 39

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Table No. 66.—*Showing the amount of delinquent State tax of 1882 and subsequent years returned to the Auditor General's office; the amounts discharged from the books by collections and otherwise during the fiscal year, also the amount undischarged June 30, 1893.*

1893.		Dr.	Cr.
June 30	To balance, June 30, 1892	$178,634 28	
	return of State tax, 1892	76,491 28	
	cash, State tax of 1882, and subsequent years refunded	108 96	
	error in May sale, etc., 1892	68 37	
	By delinquent State tax, 1882, and subsequent years, collected by county treasurers, from duplicates		$48,784 13
	cash, delinquent State tax, 1882, and subsequent years, collected at Auditor General's office		350 45
	amount received by county treasurers, by public sale, May, 1892		3,246 92
	amount received by county treasurers, by private sale during the year		2,052 98
	error, May sale, etc., 1892, sundry counties		3 48
	error, charging refunding, Wexford Co.		99
	balance (amount undischarged)		200,863 94
	Footings	$255,302 89	$255,302 89

Table No. 67.—*Showing the amount received from interest, collection fees, and expense of sale on account of collection of State taxes of 1882 and subsequent years; also amount refunded during fiscal year closing June 30, 1893.*

1893.			Dr.	Cr.
June 30	To balance, June 30, 1892		$273,560 42	
	cash, clerks Auditor General's office		40,673 05	
	cash, postage		745 00	
	cash, advertising lands		41,055 50	
	cash, interest, collection fees, and expenses of sale refunded		287 93	
	error, May sale, 1892		92 40	
	By cash, collected at Auditor General's office			$1,493 04
	cash, collected at county treasurer's office, from duplicates			48,921 67
	cash, collected at county treasurer's office, May sale, 1892			8,481 38
	cash, collected at county treasurer's office, private sale			5,373 05
	cash, collected at county treasurer's office, in excess of amount previously charged back			12 27
	error in May sale, 1892			36 93
	error in refunding (Wexford Co.)			21
	error, in advertising, refunded (Huron Co.)			58 94
	balance to new account			292,036 81
	Footings		$356,414 30	$356,414 30
	expenses collecting delinquent State tax, cash Auditor General's office	$1,493 04		
	error, advertising (Huron Co.) refunded	58 94		
	(Table No. 60)	$1,551 98		

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Table No. 68.—*Showing net balance June 30, 1892, of old tax law division of county accounts, the charges and credits by classes since, and the net balance June 30, 1893.*

		Dr.	Cr.
1893. June 30	To cash paid counties during the year	$182 13	
	taxes charged back to counties	1,856 30	
	interest charged in county account	571 54	
	collected by county treasurers at private sale	2,939 98	
	taxes refunded	15 25	
	error in private sale, refunded, Menominee Co.	12 06	
	error in May sale	1 89	
	taxes, 1892, refunded, Benzie Co.	221 00	
	By balance, June 30, 1892		$14,477 26
	cash from county treasurers		2,920 21
	interest credited in county accounts		1,487 03
	error in private sale, refunded, Midland Co.		12 06
	To balance to new account	13,096 91	
	Footings	$18,896 56	$18,896 56

Table No. 69.—*Showing net balance June 30, 1892, of the new tax law division of county accounts, the charges and credits by classes since, and the net balance June 30, 1893.*

			Dr.	Cr.
1892. June 30	To balance, June 30, 1892		$192,429 96	
	State tax of 1892, charged counties		1,419,201 61	
	delinquent State tax of 1882, etc., collected by county treasurers		97,705 80	
	delinquent State tax of 1882, etc., charged back, tax and expense of sale		5,815 55	
	delinquent State tax of 1882, etc., collected by county treasurers, sale May, 1892		11,728 30	
	delinquent State tax of 1882, etc., collected by county treasurers, private sales		7,426 08	
	individual redemptions, and redemptions of sold State bids, received by county treasurers		11,190 79	
	amounts received by county treasurers, in excess of amount previously charged back		12 27	
	amount paid School for the Deaf		4,543 35	
	amount paid School for the Blind		649 32	
	amount paid Northern Asylum		3,708 86	
	cash, local taxes, 1882, etc., refunded	$1,909 05		
	cash, paid county treasurers	52,759 93	54,668 98	
	interest, charged in county accounts		15,821 25	
	errors in county treasurers' report of sales		90 49	
	errors in county treasurers' tax returns		143 43	
	By cash, received of county treasurers	$1,269,050 04		
	cash, received at Auditor General's office	5,995 62		
	cash, received at Land office	1,943 84		$1,276,989 50
	return of delinquent State tax, 1892			76,491 28
	errors in May sale, 1892			250 63
	errors in interest			42 06
	errors in refundings			22 92
	errors in returns			22 06
	balance to new account			471,317 60
	Footings		$1,825,125 99	$1,825,125 99

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Table No. 70.—*General fund.*

1893.					Dr.	Cr.
June 30	By commissioners of deeds					$81 00
	notaries public					4,082 00
	town plats					288 00
	rent					2,664 24
	State banking department					7,785 21
	State Agricultural College (act U. S. Congress)					18,000 00
	State Oil Inspector's fees					13,959 46
	coöperative corporation licenses					1,225 00
	interest on surplus revenue					25,580 01
	fines and penalties					1,331 45
	peddlers' licenses					3,076 94
	unknown deceased persons					52 00
	asylum lands (principal, $760.00; interest, $280.74)					1,040 74
	State building lands (principal, $729.05; interest, $229.45)					958 50
	salt spring land (principal, $468.72; interest, $191.56)					660 28
	Dewey assets lands (principal, $160.00; interest, $78.44)					238 44
	settlers' license fees					48 00
	direct tax refunded (U. S. Gov't)					5,688 17
	overpayment returned (University of Michigan)					7,000 00
	surplus earnings returned (State Prison)					15,000 00
	Fund for counties. Amount from counties: old tax law account		$2,920 21			
	delinquent taxes		587 63			
	delinquent tax interest		158 84			
	proceeds of sale		768 76			
	office charges		111 30	$4,546 74		
	Sundry Co's new tax law acc't. received of Co. treasurers	$1,269,050 04				
	local taxes. Aud. Gen'l office	5,995 62				
	taxes at land office	1,943 84	$1,276,989 50			
	delinquent State tax of 1882 and subsequent years		850 45			
	delinquent State tax of 1882, etc., expense of collecting		1,551 96			
	redemption deposit		1,803 71	1,280,695 64		1,285,242 38
	old furniture					4 44
	Michigan reports					822 75
	session laws, reports, etc.					389 85
	registered brands and labels					2 00
	fees, franchise			$17,087 50		
	fees, Secretary of State's office			1,496 91		
	fees, State treasury			28 00		
	fees, Land office			750 94		
	fees, insurance bureau			4 00		
	tax histories			2,447 39		21,814 74
	U. S. support of soldiers					87,055 43
	Unexpended appropriations returned. Industrial School for Boys. App'r 1889		$345 06			
	" 1891		219 30			
	" 1892		296 25	$860 61		
	School for the Blind			5,799 06		
	School for the Deaf			11,611 83		
	State Public School			2,442 20		
	soldiers' aid			787 55		
	teachers' institutes			1 45		21,502 70
	Total				$2,279,474 60	$1,475,538 73

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Table No. 70.—*Continued.*

				Dr.	Cr.
1893, June 30	To amount transferred to swamp land fund			$9,577 15	
	By amounts transferred: From Normal School fund		$280 00		
	" Agricultural College fund		120,468 07		
	" University fund		1,695 00		
	" primary school fund		A 51,113 43		
	" swamp land fund		13,460 62		$187,017 12
	A { Transfer from P. S. fund	$50,963 43			
	A { L. R. Anderson refunding	150 00			
			$51,113 43		
	Balance June 30, 1892				1,027,656 92
	To balance June 30, 1893			401,161 02	
				$2,690,212 77	$2,690,212 77
	To salaries of State officers			67,008 94	
	expenses of judicial department			131,797 86	
	legislature of 1892, special session			5,774 20	
	" " 1892, " " stationery			435 00	
	" " 1893			113,057 46	
	" " 1893, stationery			660 00	
	Extra clerks: Secretary of State's office		$38,011 36		
	State Land office		6,013 23		
	Insurance Bureau		1,750 00		
	Commissioner of R. R.		1,276 55		
	Sup't of Public Instruction		4,425 27		
	State Board of Health		10,630 01		
	State Treasurer		118 33		
	State Library		425 00	62,649 75	
	sundry appropriations			964,063 38	
	School for the Deaf (paid for counties)			4,543 35	
	School for the Blind (paid for counties)			649 32	
	Northern Asylum for Insane (paid for counties)			3,708 86	
	Agricultural College (act U. S. Congress)			18,000 00	
	State House of Correction (current expense)			58,000 00	
	State House of Correction and B'ch Prison, U. P. (current expenses)			31,000 00	
	Members of boards of State institutions			6,699 20	
	Board of visitors to educational institutions			971 00	
	Board of pardons			455 00	
	Board of inspectors			5,072 46	
	Board of control			1,426 44	
	Live stock commission			2,772 29	
	Support of insane: Eastern Asylum		$116,841 11		
	Michigan Asylum		189,454 39		
	Northern Asylum		116,566 01		
	Wayne County Asylum		24,742 52		
	Asylum for Insane Criminals		22,560 36	420,164 39	
	support of female convicts			999 76	
	Apprehension of escaped convicts: State Prison		$634 97		
	State House of Correction		357 25		
	State H. of C. and Branch Prison, U. P.		386 15		
	Asylum for Insane Criminals		106 59	1,484 96	
	transferring convicts			446 55	
	conveying convicts to State Prison			3,783 19	
	" " " " House of Correction			4,672 11	
	" " " " H. of C. and Branch Prison, U. P.			2,381 25	
	" " " " Detroit House of Correction			433 28	
	transportation of children to State Public School			1,350 64	
	return of children from State Public Schools			136 83	
	transportation of children to and from Industrial School for Boys, and Industrial Home for Girls			5,331 17	
	agent State Public School			851 83	
	" Industrial School for Boys			276 00	
	care of juvenile offenders			8,855 81	
	medical treatment of children			147 20	
	coroners' fees			5,891 03	
	wolf bounty			136 00	

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Table No. 70.—*Concluded.*

1893.					Dr.	Cr.
June 30	To Michigan reports				$25 40	
	expenses, game and fish warden				1,499 68	
	awards, Board of State Auditors				172,284 56	
	costs of suits				536 70	
	State banking department				9,859 07	
	tax histories, refunded				75	
	settlers' license fees refunded				2 00	
	asylum lands (appraisals, $4.75; advertising, $2.10)				6 85	
	salt spring lands (appraisals, $3.50)				3 50	
	State building lands (advertising, $2.10)				2 10	
	Notaries Public fees refunded				1 00	
	Howell's compilation				1,000 00	
	publication of laws				7,980 00	
	fees, insurance bureau, refunded				12 50	
	cooperative corporation licenses refunded				25 00	
	interest, surplus revenue refunded				300 00	
	paid counties, old tax law account		$182 13			
	refunded, old tax law account		236 25			
	" delinquent taxes		68 22			
	" " tax interest		101 78			
	" office charges		5 10			
	" expense of sale		15 85			
	" redemption individual		102 87			
	" State bids		20 16			
	" " bid interest		24 32			
	" " tax lands		237 08			
	" " " land interest		177 50	$1,221 26		
	Sundry counties { to counties	$52,759 93				
	Sundry counties { local taxes refunded	1,909 05	$54,668 98			
	delinquent State tax 1882 and subsequent years		108 96			
	delinquent State tax 1882 and subsequent years, expense collecting		82,761 48			
	redemption deposit refunded		11,086 70	148,626 12	149,847 38	
	Total				$2,279,474 60	

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of State taxes as apportioned to the

ol for the Deaf. eral and expenses. 4, act 53, 1891.	Reform School, Current expenses and repairs. Sec. 3, act 150, 1891.	State Public School. Gen'l expenses and improvements. Sec. 3, act 34, 1891.
o. 9.]	[No. 10.	[No. 11.]
8,050 00	$56,000 00	$37,300 00
$77 06	$74 34	$49 51
128 43	123 89	82 52
821 95	792 92	528 14
308 23	297 34	198 05
154 12	148 67	99 03
64 21	61 95	41 26
102 74	99 12	66 02
770 58	743 36	495 13
1,387 04	1,338 05	891 34
102 74	99 12	66 02
924 69	892 03	594 16
1,027 43	991 15	660 18
1,541 15	1,486 78	990 27
821 95	792 92	528 14
179 80	173 45	115 53
205 49	198 23	132 04
256 86	247 79	165 04
128 43	123 89	82 52
976 06	941 59	627 17
102 74	99 12	66 02
205 49	198 23	132 04
309 85	298 90	199 10
1,027 43	991 15	660 18
154 12	148 67	99 03
1,284 29	1,238 94	825 22
102 74	99 12	66 02
770 58	743 36	495 13
231 17	223 01	148 54

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several counties by the Auditor General.

State Industrial Home for Girls. General and other expenses. Sec. 3, act. 100, 1891.	Michigan Soldiers' Home. General and other expenses. Sec. 6, act 19, 1891.	Board of Fish Commissioners. Sec. 2, act 131, 1891.
[No. 12.]	[No. 13.]	[No. 14.]
$35,000 00	$84,750 00	$27,483 00
$46 46	$112 50	$36 48
77 43	187 50	60 80
495 58	1,200 00	389 14
185 84	450 00	145 93
92 92	225 00	72 96
38 72	93 75	30 40
61 95	150 00	48 64
464 60	1,125 00	364 82
836 28	2,025 00	656 67
61 95	150 00	48 64
557 52	1,350 00	437 78
619 47	1,500 00	486 43
929 20	2,250 00	729 64
495 58	1,200 00	389 14
108 41	262 50	85 12
123 89	300 00	97 29
154 87	375 00	121 61
77 43	187 50	60 80
588 50	1,425 00	462 10
61 95	150 00	48 64
123 89	300 00	97 29
186 82	452 36	146 70
619 47	1,500 00	486 43
92 92	225 00	72 96
774 34	1,875 00	608 03
61 95	150 00	48 64
464 60	1,125 00	364 82
139 38	337 50	109 45
309 73	[illegible]	[illegible]

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Table No. 72.—*Alcona county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$1 77	$29 43				
1893 June 30	interest on above	--	--		1 77				
1892 Sept. 30	By cash rec'd of co. treas. Sept. 28					9	2	$1 32	$29 43
Dec. 30	" " " Dec. 30					6	--	01	45
1893 June 30	interest on above					--	--		1 33
	balance to new account				01				
	Totals				$31 21	--	--		$31 21

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$559 11	
	interest on balance, $504.86, 3 months					7 57	
	cash paid co. tr. del. local, Sept. 28	$160 61	$22 48			183 09	
	del. State rec'd co. tr., July	5 08	50	$0 06	$1 00	6 64	
	" " " " Aug.	1 93	1 65	28	4 20	8 06	
	" " " " Sept.	5 69	3 08	1 05	12 50	22 32	
Dec. 31	" " " " Oct.	8 59	2 01	57	20 00	31 47	
	" " " " Nov.	3 12	96	50	4 00	8 58	
	" " " " Dec.	5 83	6 77	69	22 80	36 09	
	red'pt'ns " " "					11 71	
1893 Mar. 31	del. State " " Jan.	11 14	12 68	2 26	20 00	46 08	
	" " " " Feb.	12 47	6 45	2 35	25 10	46 37	
	" " " " Mar.	22 92	4 43	53	10 80	38 65	
	State tax of 1892					1,883 89	
	interest on balance, $22.28, from Jan. 1					35	
June 30	del. State rec'd co. tr., Apr.	49 38	22 44	10 00	81 20	163 02	
	" " " " May	6 66	63			7 29	
	" " " " June	1 26	29	16	4 00	5 71	
	charged back taxes	1 53			6 60	8 13	
	interest on charged back taxes					1 31	
	" " balance from Mar. 31					2 00	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 28						$11 96
	" " " del. State, " 28	59 80	27 16	11 62	126 80		225 38
	del. local rec'd A. G. O., July	5 57	1 48		03		7 08
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 30						7 57
	" " " del. State, " 30	105 56	5 23	1 39	17 70		129 88
	del. local rec'd A. G. O., Nov.	50 76	17 03				67 79
	cash rec'd co. tr., State tax						401 70
1893 June 30	" " " " " 1892, Apr. 4						1,329 68
	del. local rec'd A. G. O., May	15 31	6 51		1 60		23 45
	" State of 1892						557 69
	To balance to new account						305 29
	Totals					$3,077 47	$3,077 47
	By balance from old law division of account					$0 01	
	To " " new " " "					305 29	
	Net balance due State					$305 28	

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Table No. 73.—*Alger county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To cash paid co. tr., State of '91, Sept. 29	$937 88				$937 88	
	" " " del. local, Sept. 29	102 83	$13 30			115 63	
	del. State rec'd co. tr., July	111 16	6 66			117 82	
	" " " " Aug.	188 03	27 40	$19 39	$76 50	266 22	
	" " " " Sept.	34 70	7 35	1 67	40 00	83 72	
	red'pt'ns " " Sept.					5 42	
Dec. 31	del. State rec'd co. tr., Oct.	120 95	18 86	25	36 60	176 66	
	" " " " Nov.	68	15		2 00	2 83	
	" " " " Dec.	25 03	2 75			27 78	
	" local ref'd A. G. O.	6 27	1 98	01		8 26	
1893							
Mar. 31	" State rec'd co. tr., Jan.	5 24	99	04	7 00	13 27	
	" " " " Feb.	12 54	2 92		23 00	38 46	
	" " " " Mar.	88 18	6 09	44	13 00	107 71	
	State tax of 1892					3,139 82	
	interest on balance, $215.53, from Jan. 1					3 23	
June 30	del. State rec'd co. tr., Apr.	58 18	20 44	5 86	116 40	200 88	
	" " " " May	12 71	1 16		10 00	23 87	
	" " " " June	1 74	13			1 87	
	red'pt's " " Apr.					86 64	
	charged back taxes	14 65			23 00	37 65	
	interest on charged back taxes					4 40	
1892							
Sept. 30	By balance from old account, July 1						$172 65
	cash rec'd co. tr., gen. acc't, Sept. 29						62 39
	" " " del. State	434 82	62 75	84 60	236 30		818 47
Dec. 31	" " " gen. acc't, Dec. 22						5 42
	" " " del. State, " 22	278 89	51 41	20 96	116 50		467 76
1893							
Mar. 31	" " " State, 1892	2,439 42					2,439 42
June 30	" " " " 1892, May	215 53					215 53
	" " " gen. acc't						3 23
	" " " del. State	252 62	31 76	73	81 60		366 71
	" " " " local, June 30	6 27	1 98	01			8 26
	del. State of 1892	700 40					700 40
	To balance to new account						139 78
	Totals					$5,400 02	$5,400 02

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Table No. 74.—*Allegan county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$0 42	$6 96				
1893 June 30	taxes charged back	--	--		26 02				
	interest on above	--	--		42				
1893 June 30	To balance to new account					--	--		$33 40
	Totals				$33 40	--	--		$33 40

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$321 84	
	del. State rec'd co. tr., July	$10 87	$1 23		$1 00	13 10	
	" " " " Aug.	3 13	30		25	3 68	
	" " " " Sept.	4 88	61	$0 15	3 00	8 64	
	am't paid Inst'n for the Deaf, Aug. 25					58 15	
	redemptions rec'd co. tr., Sept.					12 61	
	interest on bal., $321.84, from July 1					4 83	
Dec. 31	del. State rec'd co. tr., Oct.	5 64	79	19	9 00	15 62	
	" " " " Nov.	6 05	1 50	39	7 00	15 14	
	" " " " Dec.	17 75	6 80	2 12	20 60	47 27	
	red'pt'ns " " Nov.					3 95	
	interest on bal., $416, from Oct. 1					6 24	
1893 Mar. 31	del. State rec'd co. tr., Jan.	7 35	3 43	1 36	12 00	24 14	
	" " " " Feb.	6 25	67		1 00	7 92	
	" " " " Mar.	27 42	2 26	21	6 00	35 89	
	State of 1892					20,094 90	
	del. local refunded A. G. O.	2 75	1 71			4 46	
	interest on bal., $151.76, from Jan. 1					2 28	
June 30	del. State rec'd co. tr., Apr.	32 80	5 06	59	18 50	56 95	
	" " " " May	15 51	2 23	25	7 84	25 83	
	" " " " June	3 96	65	16	2 00	6 77	
	red'pt'ns " " Apr.					4 96	
	charged back taxes	3 90			1 00	4 90	
	interest on charged back taxes					70	
	" " bal., $213.10, from Mar. 31					3 20	
1892 Sept. 30	By del. local rec'd A. G. O., Aug.	1 52	50				$2 02
1893 Mar. 31	cash rec'd co. tr., gen. acc't, Mar. 15						279 26
	" " " del. State, " 29	29 44	9 09	2 90	36 60		78 03
	" " " State of 1892	19,885 64					19,885 64
June 30	taxes, etc., collected at land office	2 38	25				2 63
	del. State of 1892	209 26					209 26
	excess of interest charged Mar. 31						10
	To balance to new account						327 03
	Totals					$20,783 97	$20,783 97
	To balance from old law division of account					$33 40	
	" " new " " "					327 03	
	Aggregate balance due State					$360 43	

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Table No. 75.—*Alpena county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892									
Sept. 30	To taxes coll. by co. tr.	9	--	$1 66	$36 97				
Dec. 31	" " " "	6	--	1 38	47 00				
1893									
June 30	" " " " Mar.	3	--	27	18 05				
	" " " " April	--	--	1 23	82 10				
	" charged back	--	--	--	2 73				
	interest on above	--	--	--	4 54				
1892									
Dec. 31	By cash rec'd of co. tr., Dec. 21					6	10	$1 19	$38 63
	interest					--	--		1 19
1893									
June 30	To balance to new account					--	--		151 57
	Totals				$191 39	--	--		$191 39

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$18,784 74	
	del. State rec'd at sale in May	$171 77	$91 01	$110 50	$670 99	1,044 27	
	" " " co. tr., July	9 27	8 53	1 74	14 10	33 64	
	" " " " Aug.	7 02	7 18	1 75	19 00	34 95	
	" " " " Sept.	12 56	32 29	4 89	66 00	115 74	
	error, May sales, 1891	06	02	05	1 00	1 13	
	red'pt'ns rec'd co. tr., Aug.					6 36	
	interest on bal., $18,734.74, from July 1					281 02	
Dec. 31	cash paid co. tr., del. local	343 90	96 96			440 56	
	del. State rec'd co. tr., Oct.	40 01	42 59	6 30	83 30	172 20	
	" " " " Nov.	337 60	47 89	10 06	122 20	517 75	
	" " " " Dec.	71 10	97 81	10 23	190 31	369 45	
	" local ref'd A. G. O.	20	28			48	
	red'pt'ns rec'd co. tr., Dec.					9 78	
	interest on bal., $20,009.46, from Oct. 1					300 15	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	42 24	66 74	7 10	161 86	277 94	
	" " " " Feb.	29 92	56 41	7 54	114 00	207 87	
	" " " " Mar.	52 77	73 04	12 19	157 90	295 90	
	State tax of 1892					7,535 58	
	interest on bal., $21,154.84, from Jan. 1					317 32	
June 30	del. State rec'd co. tr., Apr.	187 01	183 99	27 75	410 77	809 52	
	" " " " May	65 63	4 28			69 91	
	" " " " June	3 76	57	23	1 00	5 56	
	red'pt'ns " " Apr. and May					33 11	
	charged back taxes	174 59			491 99	666 58	
	interest on charged back taxes					73 09	
	interest on bal., $29,185.34, from Mar. 31					287 78	
1892							
Dec. 31	By cash rec'd co. tr., del. State, Dec. 21				401 93		$401 93
1893							
Mar. 31	" " " " " Mar. 29	351 41	24 35	5 19	124 50		505 45
June 30	" " " State tax of 1892	8,667 46					8,667 46
	del. local rec'd at A. G. O.	42 88	17 58				60 46
	taxes, etc. col. at land office	7 80	6 30				14 10
	del. State tax of 1892	1,038 16					1,038 16
	error in interest charged in Mar. quart.						4 50
	To balance to new account						21,950 32
	Totals					$32,642 38	$32,642 38
	To balance from old law division account					$151 57	
	" " " new " " "					21,950 32	
	Aggregate balance due State					$22,101 89	

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Table No. 76.—*Antrim county in account with the State of Michigan.*

Quarter ending	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892. Sept. 30	To balance from old account, July 1	12	--	$0 94	$15 62				
	interest	--	--		94				
1892. Sept. 30	By cash rec'd of co. treas. Sept. 27					9	1	$0 70	$15 62
Dec. 31	" " " " Dec. 20					--	--		24
	interest					--	--		70
	Totals				$16 56	--	--		$16 56

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$358 48	
	cash paid co. tr. del. local. Sept. 29	$108 55	$9 67			118 22	
	del. State rec'd co. tr., July	33 67	8 13	$1 35	$9 90	53 05	
	" " " " Aug.	17 78	3 81	91	8 00	30 50	
	" " " " Sept.	10 33	3 62	56	6 20	20 71	
	red'pt'ns " " July					25 51	
	" " " Sept.					13 64	
	am't paid at institution for deaf, Aug.					15 25	
	error int. ch'g'd b'k taxes, June 30, '92.					01	
Dec. 31	Cash paid co. tr., del. local	36 06	7 99			44 05	
	del. State rec'd co. tr., Oct.	7 03	1 17	03	8 00	16 23	
	" " " " Nov.	26 76	6 12	56	30 20	63 64	
	" " " " Dec.	13 48	4 37	54	17 40	35 79	
	del. local refunded A. G. O.	7 23	1 01	32		8 56	
	redemptions rec'd co. tr., Oct.					9 41	
	interest bal., $114.86, from Oct. 1					1 72	
1893 Mar. 31	del. State rec'd co. tr., Jan.	12 17	2 80		7 26	22 23	
	" " " " Feb.	7 47	1 20		9 00	17 67	
	" " " " Mar.	12 51	2 79	14	30 00	45 44	
	State tax of 1892					3,767 79	
	interest bal., $250.21, from Jan. 1					3 75	
June 30	del. State rec'd co. tr., Apr.	36 74	13 23	3 10	49 95	103 02	
	" " " " May	19 45	5 83		34 00	59 28	
	" " " " June	98	17			1 15	
	red'pt'ns " " Apr.					25 38	
	del. local refunded A. G. O.	5 96	89			6 85	
	charged back taxes	88			2 00	2 88	
	interest charged back taxes					60	
	interest bal., $4,107.09, from Mar. 31					5 00	
1892 Sept. 30	By cash rec'd, co. tr. gen. acc't, Sept. 29						$4 72
	" " " del. State, " "	221 31	36 35	25 50	188 82		471 98
	del. local rec'd A. G. O., July	34 80	7 56				42 36
	" " " " " " Aug.	1 26	43				1 69
Dec. 31	cash rec'd, co. tr. gen. acc't, Dec. 20						1 32
	" " " del. State "		15 57	2 82	24 10		42 49
1893 June 30	cash rec'd of co. tr., State '92, June 11	3,462 18					3,462 18
	del. local rec'd A. G. O., Apr.	6 87	2 88		37		10 12
	excess int. charged Mar. 31						02
	taxes, etc., collected at Land office	74 17	4 37				78 54
	del. State of 1892	305 61					305 61
	To balance to new account						454 76
	Totals					$4,875 79	$4,875 79
	To balance from old law division of account						
	" " new " " "					$454 76	
	Aggregate balance due State					$454 76	

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Table No. 77.—*Arenac county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$0 35	$5 82				
	interest on above	--	--		35				
1893 June 30	To balance to new account					--	--		$6 17
	Totals				$6 17	--	--		$6 17

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$499 11	
	del. State rec'd co. tr., July	$6 89	$2 56	$2 67	$8 90	21 02	
	" " " " Aug.	20 16	4 69	3 73	21 20	49 78	
	" " " " Sept.	4 27	2 22	1 68	10 00	18 17	
	interest on balance $499.11, from July 1					7 49	
Dec. 31	del. State rec'd co. tr., Oct.	21 17	4 14	1 92	20 10	47 33	
	" " " " Nov.	8 05	6 21	2 63	18 00	34 89	
	" " " " Dec.	25 18	10 11	2 47	25 75	63 51	
	interest on balance, $588.08 from Oct. 1					8 82	
1893 Mar. 31	del. State rec'd co tr., Jan.	17 38	6 52	3 28	16 00	43 18	
	" " " " Feb.	3 32	4 60	15	11 95	20 02	
	" " " " Mar.	32 32	4 47	2 70	11 60	51 09	
	State tax of 1892					1,569 91	
	del. local refunded A. G. O.	3 87	2 40		60	6 87	
	interest on balance, $627.73 from Jan. 1					9 42	
June 30	del. State rec'd co. tr., Apr.	37 81	16 19	8 35	54 14	116 49	
	" " " " May	13 51	91			14 42	
	" " " " June	3 79	74	88	3 34	8 75	
	" local refunded A. G. O.	1 96	48		60	3 04	
	charged back taxes	1 71			5 60	7 31	
	interest on charged back taxes					1 19	
	" " bal., $1,595.64 from Mar. 31					10 99	
1892 Dec. 31	By del. local rec'd A. G. O., Nov.	69 45	23 30		55		$93 30
	" " " " Dec.	22 00	7 09				29 09
1893 June 30	cash rec'd co. tr., State tax of 1892	1,179 61					1,179 61
	excess of interest charged Mar. 31						14
	del. State of 1892	390 30					390 30
	To balance to new account						920 36
	Totals					$2,612 80	$2,612 80
	To balance from old law division of account					$6 17	
	" " new " " " "					920 36	
	Aggregate balance due State					$926 53	

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Table No. 78.—*Baraga county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$426 25	
	cash paid co. tr., del. local, Sept. 27	$234 45	$32 82			267 27	
	" " " State of 1892, Sept. 27	380 26				380 26	
	del. State rec'd co. tr., July	99	1 02	$0 12	$2 60	4 73	
	" " " " Aug.	6 91	48			7 39	
	" " " " Sept.	12 35	88			13 23	
	" local refunded at A. G. O.	71	1 02	60		2 33	
Dec. 31	cash paid co. tr., del. local	1 59				1 59	
	del. State rec'd co. tr., Oct.	5 89	1 26	25	6 00	13 40	
	" " " " Nov.	7 68	3 84	36	10 30	22 68	
	" " " " Dec.	5 83	2 44	70	10 60	19 57	
	red'pt'ns " " Oct.					19 19	
	" " " Nov.					4 09	
	interest on bal., $25.06, from Oct. 1					38	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	12 94	21 05	1 27	48 80	84 06	
	" " " " Feb.	5 13	90		7 00	13 03	
	" " " " Mar.	06	02		2 00	2 08	
	State of 1892					2,511 88	
	del. local refunded at A. G. O.	2 07	79		27	3 13	
	interest on bal., $91.13, from Jan. 1					1 37	
June 30	del. State rec'd co. tr., Apr.	7 24	2 48	84	22 00	32 56	
	" " " " May	1 29	34		4 50	6 13	
	" " " " June	71	08			79	
	red'pt'ns " " Apr.					7 68	
	charged back taxes	3 54			13 20	16 74	
	interest on charged back taxes					2 10	
	" " bal., $193.05, from Mar. 31					2 90	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 27						$96 33
	" " " del. State, " 27	301 37	62 55	85 83	527 70		977 45
	del. local rec'd A. G. O.	2 30	32				2 62
Dec. 31	cash rec'd co. tr., del. State, Dec. 31		17	12			29
	" " " " local " 31		70	60			1 30
	del. local rec'd A. G. O., Oct.	9 91	3 33				13 24
1893							
Mar. 31	cash rec'd co. tr., State of 1892	1,930 83					1,930 83
June 30	del. State of 1892	581 05					581 05
	excess of interest charged Mar. 31						01
	To balance to new account						263 69
	Totals					$3,866 81	$3,866 81

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Table No. 79.—*Barry county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$25 87	
	del. State rec'd co. tr., July	$3 18	$2 46	$0 90	$3 00	14 54	
	" " " " Aug.	5 32	38			5 70	
	" " " " Sept.	3 83	55		1 00	5 38	
	error in interest charged, June 30					06	
	amount paid School for the Deaf					17 60	
	interest on bal., $25.57, from July 1					39	
Dec. 31	cash paid co. tr., State, 1892, Dec. 22	152 95				152 95	
	del. State rec'd co. tr., Oct.	14 70	1 53		1 00	17 23	
	" " " " Nov.	15 95	1 87		5 00	22 82	
	" " " " Dec.	9 18	1 53		2 00	12 71	
	" local ref'd A. G. O.	13 21	4 25	2 50		19 96	
1893							
Mar. 31	" State rec'd co. tr., Jan.	1 06	27		2 00	3 33	
	" " " " Feb.	11 20	2 91		1 00	15 11	
	" " " " Mar.	16 58	50		2 00	19 08	
	State tax of 1892					18,838 95	
	del. local ref'd A. G. O.	60	15			75	
	interest on bal., $72.72, from Jan. 1					1 09	
June 30	del. State rec'd co. tr., Apr.	6 96	58		1 00	8 54	
	" " " " May	20 31	2 49		1 00	23 80	
	" " " " June	22 83	1 34			24 17	
	charged back taxes	3 84			1 00	4 84	
	interest on charged back taxes					1 19	
	" " bal., $18,799.13, from Mar. 31					281 99	
1892							
Dec. 31	By cash rec'd co. tr., gen. acc't, Dec. 22						$19 42
	" " " del. State, " 22	121 34	23 54	15 21	42 98		203 07
	del. State tax of 1892	150 42					150 42
1893							
June 30	To balance to new account						19,145 14
	Totals					$19,518 05	$19,518 05

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Table No. 80.—*Bay county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To cash paid county treasurer, Sept. 28	--	--		$0 06				
1893 June 30	taxes charged back	--	--		21 66				
1892 Sept. 30	By balance from old account, July 1					--	--		$0 06
1893 June 30	To balance to new account					--	--		21 66
	Totals				$21 72	--	--		$21 72

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$56,456 79	
	cash paid co. tr. del. local, Sept. 28	$583 75	$243 48		$9 46	836 69	
	del. State rec'd co. tr., July	510 18	140 02	$53 64	60 56	764 40	
	" " " " Aug.	941 52	371 04	177 46	344 67	1,834 69	
	" " " " Sept.	1,053 64	522 83	215 46	241 91	2,038 84	
	" local tax refunded A. G. O.	25 19	8 05			33 24	
	amount paid at institution for the deaf Aug. 25					67 09	
	error in taxes charged back, June 30	1 89				1 89	
	interest on bal., $36,456.73 from July 1					1,296 85	
Dec. 31	del. State rec'd co. tr., Oct.	737 84	287 98	99 07	168 02	1,292 86	
	" " " " Nov.	814 52	352 46	100 54	448 56	1,716 08	
	" " " " Dec.	693 27	172 74	24 16	263 29	1,153 46	
	interest on bal., $91,080.64 from Oct. 1					1,366 21	
1893 Mar. 31	del. State rec'd co. tr., Jan.	530 62	165 29	41 69	316 94	1,054 54	
	" " " " Feb.	637 43	165 16	16 03	268 61	1,087 23	
	" " " " Mar.	290 86	138 12	40 16	172 79	641 93	
	State tax of 1892					33,910 10	
	del. local refunded A. G. O.	14 78	7 87	67	1 00	24 32	
	interest on bal., $97,906.10 from Jan. 1					1,468 59	
June 30	del. State rec'd co. tr., Apr.	1,067 86	415 65	189 92	569 66	2,243 09	
	" " " " May	188 05	30 31			218 36	
	" " " " June	22 90	3 88			26 78	
	redemptions rec'd co. tr., Apr.					9 22	
	charged back taxes	14 67			33 29	47 96	
	interest on charged back taxes					11 38	
	interest, on bal. $131,961.16 from Mar. 31					1,979 42	
1892 Sept. 30	By cash rec'd co. tr., del. State, Sept. 28			405 41	430 13		$835 54
	" " " " local, " 28			1 21			1 21
	error in May sales	58 61	13 98	24 65	19 00		111 24
1893 June 30	del. local rec'd A. G. O.	3 10	1 28				4 38
	excess of interest charged Mar. 31						20 49
	del. State of 1892	a					a
	To balance to new account						140,604 15
	Totals					$141,577 01	$141,577 01
	To balance from old law division of account					$21 66	
	" " new " " " "					140,604 15	
	Aggregate balance due State					$140,625 81	

a No report received from county treasurer.

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Table No. 81.—*Benzie county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$539 55	
	del. State rec'd co. tr., July	$10 44	$3 42	$0 19	$2 20	16 25	
	" " " " Aug.	94	29	19	1 00	2 42	
	" " " " Sept.	9 60	2 54	57	4 40	17 11	
	" local ref'd A. G. O.	16 69	4 82	50		22 01	
	red'pt'ns rec'd co. tr., Aug.					28 13	
	" " " Sept.					12 03	
	interest on bal., $539.55, from July 1					8 09	
Dec. 31	del. State rec'd co. tr., Oct.	11 79	2 53	1 20	13 00	28 52	
	" " " " Nov.	9 14	4 21	2 56	10 00	25 91	
	" " " " Dec.	2 75	30			3 05	
	interest on bal., $627.50, from Oct. 1					9 57	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	22 87	6 94	2 19	21 70	53 70	
	" " " " Feb.	23 64	6 41	1 29	16 60	47 94	
	" " " " Mar.	50 90	7 97	63	29 60	89 10	
	State tax of 1892					2,511 88	
	red'pt'ns rec'd co. tr., Mar.					10 03	
	interest on bal., $712.64, from Jan. 1					10 69	
June 30	cash paid co. tr., del. local, June 20	121 80	20 23		4 58	156 61	
	del. State rec'd co. tr., Apr.	76 63	24 41	14 56	64 50	180 10	
	" " " " May	51 83	5 07		3 00	59 90	
	" " " " June	14 38	1 79	19	5 00	21 36	
	charged back taxes	1 10			4 00	5 10	
	interest on charged back taxes					61	
1893							
Mar. 31	By cash rec'd co. tr., State, 1892, Mar. 29	2,167 00					$2,167 00
	del. local rec'd A. G. O.	11 69	4 51		1 75		17 95
June 30	cash rec'd co. tr., State, 1892	940 00					940 00
	" " " del. State				156 61		156 61
	taxes, etc., collected at land office	5 55	50				6 05
	del. State tax of 1892	344 88					344 88
	excess of interest charged, Mar. 31						14
	To balance to new account						227 03
	* Totals					$3,859 66	$3,859 66

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Table No. 82.—*Berrien county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$2 37	$39 53				
	taxes collected by co. tr., Sept. 30	9	--	18	3 96				
1893 June 30	cash paid co. tr.	--	--		15				
	taxes charged back	--	--		87 74				
	interest	--	--		2 55				
1892 Sept. 30	By cash rec'd co. tr., Sept. 30					9	--	$1 77	$39 53
Dec. 30	" " " Dec. 20					6	10	15	4 74
	interest					--	--		1 92
1893 June 30	To balance to new account					--	--		87 74
	Total				$133 93	--	--		$133 93

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$695 18	
	del. State rec'd co. tr., July	$11 92	$6 34	$1 04	$9 20	28 50	
	" " " " Aug.	20 80	3 28	99	11 00	36 07	
	" " " " Sept.	18 01	2 44	16	6 00	26 68	
	red'pt'ns " " July					3 45	
	" " " Aug.					4 18	
	del. local refunded at A. G. O.	1 99	63		2 15	4 77	
	am't paid School for the Deaf					170 25	
Dec. 31	del. State rec'd co. tr., Oct.	9 89	2 21	07	9 00	21 17	
	" " " " Nov.	40 36	7 60	36	12 00	60 32	
	" " " " Dec.	46 71	12 16	04	45 00	103 91	
1893 Mar. 31	" " " " Jan.	11 77	1 86		5 00	18 63	
	" " " " Feb.	5 30	1 36	04	8 00	14 70	
	" " " " Mar.	73 68	6 55	88	8 60	89 71	
	State of 1892					22,606 74	
	del. local refunded at A. G. O.	2 46	81	12	1 00	4 39	
	interest on bal., $185.40, from Jan. 1					2 78	
June 30	del. State rec'd co. tr., Apr.	31 51	3 23	02	15 20	49 96	
	" " " " May	7 63	41			8 04	
	" " " " June	14 18	2 21	1 79	5 00	23 18	
	red'pt'ns " " Apr.					26 12	
	charged back taxes	8 58			12 50	16 08	
	interest on charged back taxes					2 08	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't						$20 42
	" " " del. State	375 21	77 48	20 06	196 34		669 06
	" " " " local	3 66	2 04				5 70
Dec. 31	" " " gen. acc't, Dec. 20						177 88
	" " " del. State, " 20	50 80	12 06	2 19	26 20		91 25
	" " " " local, " 20	1 99	63		2 15		4 77
1893 June 30	" " " State of 1892, Apr. 10	22,222 19					22,222 19
	" " " gen. acc't, June 30						2 78
	" " " del. State, " 30	187 71	31 74	1 39	87 60		308 44
	" " " " local, " 30	2 46	81	12	1 00		4 39
	del. State of 1892	384 55					384 55
	To balance to new account						125 46
	Totals					$24,016 89	$24,016 89
	To balance from old law division of account					$87 74	
	" " new " " "					125 46	
	Aggregate balance due State					$213 20	

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Table No. 83.—*Branch county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$0 14	$2 38				
1893 June 30	cash paid county treasurer	--	--		08				
	interest	--	--		14				
1892 Dec. 31	By cash received of county treasurer					6	--	$0 08	$2 52
	interest					--	--		08
	Totals				$2 60	--	--		$2 60

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$127 82	
	del. State rec'd co. tr., July	$8 50	$0 53		$1 00	10 03	
	" " " " Aug.	2 82	65	$0 23	2 00	5 70	
	" " " " Sept.	75	06			81	
	am't paid school for deaf, August					143 49	
	error in int. charged June 30					39	
	int. on bal., $127.82, from July 1					1 92	
Dec. 31	del. State rec'd co. tr., Oct.	15 95	2 06		1 00	19 01	
	" " " " Nov.	15 02	2 68	31	8 00	26 01	
	" " " " Dec.	10 55	1 15			11 70	
1893 Mar. 31	" " " " Mar.	10 10	75			10 85	
	State tax of 1892					25,118 62	
	int. on bal., $56.72, from Jan. 1					85	
June 30	del. State rec'd co. tr., Apr.	18 39	46		1 00	19 85	
	" " " " May	2 85	30			3 15	
	" " " " June	2 81	14			2 95	
	charged back taxes	53				53	
	int. on charged back taxes					07	
	" " bal., $3.93, from Mar. 31					13	
1892 Dec. 31	By cash rec'd, co. tr. gen'l acc't, Dec. 23						$146 76
	" " " del. State, "	102 08	12 92	1 44	27 00		143 39
1893 Mar. 31	cash rec'd, co. tr. State 1892, Mar. 16	25,042 64					25,042 64
June 30	" " " del. State, Apr. 28	41 44	5 89	31	9 00		56 64
	" " " " " June 27	08					08
	taxes, etc., collected at land office	5 00	42				5 42
	del. State of 1892	75 98					75 98
	To balance new account						32 96
	Totals					$25,503 87	$25,503 87
	To balance from new law division of account					$32 96	
	Aggregate balance due State					$32 96	

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Table No. 84.—*Calhoun county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$368 74	
	cash paid co. tr., State, 1892, Sept. 27	$143 81				143 81	
	del. State rec'd co. tr., July	90	$1 77	$0 04	$3 20	5 91	
	" " " " Aug.	5 46	1 99	34	4 50	12 29	
	" " " " Sept.	10 23	3 10	16	5 20	18 69	
	" local ref'd A. G. O.	20 91	7 02			27 93	
	am't paid School for the Deaf, Aug. 25					27 12	
	error in interest charged in June					07	
	" " expense of sales ch'ged in June				1 00	1 00	
Dec. 31	del. State rec'd co. tr., Oct.	15 48	1 27			16 75	
	" " " " Nov.	6 69	1 75	40	3 00	11 84	
	" " " " Dec.	12 48	2 58		7 00	22 06	
	red'pt'ns " " "					14 28	
1893							
Mar. 31	del. State " " Jan.	7 27	2 17	12	6 00	15 56	
	" " " " Feb.	28 20	8 82	75	6 20	43 97	
	" " " " Mar.	31 73	1 34	01	3 00	36 08	
	red'pt'ns " " Feb.					6 15	
	State tax of 1892					37,677 92	
	interest on bal., $64.93, from Jan. 1					97	
June 30	del. State rec'd co. tr., Apr.	43 09	6 63	1 17	8 00	58 89	
	" " " " May	11 80	60			12 40	
	" " " " June	3 43	39			3 82	
	charged back taxes	78			1 40	2 18	
	interest on charged back taxes					34	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 27						$9 08
	" " " del. State, " 27	97 47	22 89	8 41	69 70		198 47
	del. local rec'd A. G. O., Aug.	20 91	7 02				27 93
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 20						27 12
	" " " del. State, " 20	16 59	6 93	54	13 90		37 96
1893							
Mar. 31	" " " State, 1892	37,521 25					37,521 25
June 30	" " " " 1892	156 67					156 67
	" " " gen. acc't						86 33
	" " " del. State	101 85	17 93	1 28	25 20		146 26
	del. State, 1892	157 65					157 65
	By balance to new account					144 95	
	Totals					$38,368 72	$38,368 72

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Table No. 85.—*Cass county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$54 40	
	del. State rec'd co. tr., July	$0 95	$0 05			1 00	
	" " " " Sept.	5 57	40			5 97	
	error in interest charged in June					14	
	" " expense, etc., charged in June					1 00	
	interest on bal., $1.76, from July 1					08	
Dec. 31	del. State rec'd co. tr., Oct.	2 89	23			3 12	
1893							
Mar. 31	" " " " Jan.	2 86	33		$1 00	4 19	
	" " " " Mar.	85	12			97	
	State tax of 1892					20,094 90	
	interest on bal., $3.12, from Jan. 1					47	
June 30	del. State rec'd co. tr., Apr.	22 77	1 08		1 00	25 85	
	" " " " May	2 74	13			2 87	
	" " " " June	54	04			58	
	interest on bal., $5.13, from Mar. 31					08	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 2						$0 35
	" " " del. State, " 2	35 73	3 82	$1 74	11 00		52 29
Dec. 31	" " " gen. acc't, Dec. 20						08
	" " " del. State, " 20	8 28	59		1 00		9 87
1893							
Mar. 31	" " " State of 1892, Mar. 30	20,025 76					20,025 76
June 30	" " " del. State	2 89	23				3 12
	error in interest charged Mar. 31						42
	del. State of 1892	69 14					69 14
	To balance to new account						24 59
	Totals					$20,195 57	$20,195 57

Table No. 86.—*Charlevoix county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892									
Sept. 30	To cash from old account	12		$1 34	$22 32				
1893									
June 30	" paid county treasurer				01				
	interest				1 34				
1892									
Sept. 30	By cash received of county treasurer, Sept. 27					9	3	$1 00	$22 32
Dec. 31	" " " " " Dec.					6		01	34
	" " " " " June 30								01
1893									
June 30	interest								1 01
	balance to new account				$0 01				
	Totals				$23 68				$23 68

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Table No. 86.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To cash paid co. tr., del. local, Sept. 27	$39 46	$42 32		$0 70	$83 48	
	" " " State, Sept. 27	610 75				610 75	
	del. State rec'd co. tr., July	17 26	4 63	$1 25	4 20	27 33	
	" " " " Aug.	17 13	1 56			18 69	
	" " " " Sept.	57 44	8 05	2 74	10 00	78 23	
	red'pt'ns " " July					28 44	
	am't p'd School for the Blind, Aug. 6, '92					28 00	
Dec. 31	cash paid co. tr., del. local	50 85	7 16			58 01	
	del. State rec'd co. tr., Oct.	24 31	9 84	2 64	14 30	51 09	
	" " " " Nov.	28 67	3 49		12 00	44 16	
	" " " " Dec.	46 28	13 14	9 90	43 00	112 32	
	red'pt'ns " " "					3 83	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	20 41	3 94	04	27 00	51 39	
	" " " " Feb.	7 70	2 13	74	12 00	22 57	
	" " " " Mar.	87 37	5 97	1 81	15 00	110 15	
	State tax of 1892					4,395 75	
	interest on bal., $211.40, from Jan. 1					3 17	
June 30	del. State rec'd co. tr., Apr.	42 68	14 57	5 95	76 25	139 45	
	" " " " May	7 13	1 86		19 00	27 99	
	" " " " June	7 79	1 79	1 79	7 00	18 37	
	red'pt'ns " " Apr.					140 92	
	" " " May					20 98	
	charged back taxes	6 31			9 00	15 31	
	interest on charged back taxes					2 07	
1892							
Sept. 30	By balance from old account, July 1						$103 23
	cash rec'd co. tr., gen. acc't						119 88
	" " " del. State	220 93	35 25	26 64	159 30		442 12
	del. local rec'd A. G. O., Aug.	42 11	7 16				49 27
	" " " " Sept.	8 74					8 74
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 22						56 44
	" " " del. State	91 88	14 23	3 99	14 20		124 25
1893							
Mar. 31	" " " State, 1892	2,900 00					2,900 00
June 30	" " " " 1892, Apr. 24	211 39					211 39
	" " " " 1892, June 23	1,001 32					1,001 32
	" " " gen. acc't " 23						7 00
	" " " del. State, " 23	214 74	38 51	15 13	123 30		391 68
	del. local rec'd A. G. O., May	11 50	4 74		10		16 34
	taxes, etc., collected at land office	110 50	23 51				134 01
	del. State tax of 1892	605 10					605 10
	balance to new account					107 32	
	Totals					$6,169 77	$6,169 77
	By balance from old law division of account						$0 01
	" " new " " " "						107 32
	Aggregate balance due county						$107 23

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Table No. 87.—*Cheboygan county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$0 72	$12 04				
1893 June 30	taxes collected co. tr., Mar.	3	--	12	8 01				
	" " " Apr.	3	--	04	2 43				
	" " " May	2	--	18	17 53				
	interest	--	--		1 06				
1892 Sept. 30	By cash rec'd co. tr., Sept. 27					9	3	$0 54	$12 04
Dec. 31	" " " Dec. 27					--	--		18
	interest					--	--		54
1893 June 30	To balance to new account					--	--		28 31
	Totals				$41 07	--	--		$41 07

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Table No. 87.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To cash paid co. tr., del. local, Sept. 27	$111 16	$12 60			$123 76	
	" " " State, " 27	803 03				803 03	
	del. State rec'd co. tr., July	8 25	1 07	$0 47	$2 00	11 79	
	" " " " Aug.	30 04	5 13	1 97	10 00	47 14	
	" " " " Sept.	23 63	3 36	95	17 00	44 94	
	red'pt'ns " " "					9 03	
	error in interest charged back					05	
	am't paid School for the Blind, Aug. 5					6 66	
	" " " " Deaf, " 25					74 40	
Dec. 31	cash paid co. tr., del. local, Dec. 27	127 55	25 18			152 73	
	del. State rec'd co. tr., Oct.	43 36	10 94	2 97	64 25	122 02	
	" " " " Nov.	29 43	15 99	3 63	52 35	101 40	
	" " " " Dec.	33 46	17 47	5 43	27 20	83 56	
1893 Mar. 31	" " " " Jan.	21 51	21 67	5 73	46 60	95 51	
	" " " " Feb.	36 12	14 58	3 86	52 40	106 96	
	" " " " Mar.	108 26	15 35	2 25	39 20	165 06	
	State tax of 1892					5,023 74	
	del. local refunded at A. G. O.	5 40	48	22		6 10	
	interest on bal., $62.87, from Jan. 1					94	
June 30	cash paid co. tr., del. local, June 22	183 46	63 20			246 66	
	del. State rec'd co. tr., Apr.	85 08	37 63	23 68	183 54	379 88	
	" " " " May	43 17	13 08	89	12 20	69 34	
	" " " " June	8 25	3 34	32	7 20	19 11	
	charged back taxes	4 78			24 00	28 78	
	interest on charged back taxes					3 44	
	" " bal., $428.07, from Mar. 31					6 42	
1892 Sept. 30	By balance from old account, July 1						$226 99
	cash rec'd co. tr., gen. acc't						17 06
	" " " del. State	328 49	51 96	33 31	268 98		682 74
	del. local rec'd A. G. O., July	127 55	25 18				152 73
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 27						90 09
	" " " del. State, " 27	61 92	9 61	3 39	29 00		103 92
	del. local rec'd A. G. O., Nov.	182 66	61 45				244 11
1893 Mar. 31	cash rec'd co. tr., State of 1892, Mar. 25	4,332 64					4,332 64
	del. local rec'd A. G. O., Feb.	6 20	2 23				8 43
June 30	cash rec'd co. tr., del. State, June 22				246 44		246 44
	" " " " local, " 22			22			22
	del. local rec'd A. G. O., Apr.	31 17	12 80				43 97
	" " " " May	37 10	15 24				52 34
	taxes, etc., collected at land office	118 60	8 33				126 93
	del. State of 1892	691 10					691 10
	To balance to new account						712 74
	Totals					$7,732 45	$7,732 45
	To balance from old law division of account					$28 31	
	" " new " " "					712 74	
	Aggregate balance due State					$741 05	

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Table No. 38.—*Chippewa county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$4,204 15	
	del. State rec'd co. tr., May sale	$590 39	$243 78	$428 18	$986 37	2,249 22	
	" " " " July	54 17	13 87	5 68	24 90	98 62	
	" " " " Aug.	87 65	26 05	12 13	71 20	197 03	
	" " " " Sept.	175 99	98 32	79 25	132 91	486 47	
	red'pt'ns " " July					7 68	
	" " " Aug.					3 59	
	" " " Sept.					20 35	
	error in interest charged in June					10	
	int. on bal., $4,204.15, from July 1					63 06	
Dec. 31	del. State rec'd co. tr., Oct.	71 13	33 05	15 90	91 57	211 65	
	" " " " Nov.	88 17	39 64	14 19	140 15	282 15	
	" " " " Dec.	303 32	85 16	26 62	276 96	692 06	
	" local refunded A. G. O.	8 50	2 74			11 24	
	redemptions rec'd co. tr., Oct.					61 29	
	" " " Nov.					12 33	
	" " " Dec.					40 68	
1893	int. on bal., $7,202.35, from Oct. 1					108 04	
Mar. 31	del. State rec'd co. tr., Jan.	128 02	41 82	14 09	184 25	368 18	
	" " " " Feb.	79 43	30 66	8 49	132 45	251 03	
	" " " " Mar.	70 98	39 64	23 32	127 04	260 98	
	red'pt'ns rec'd co. tr., Jan.					126 43	
	" " " Feb.					108 20	
	" " " Mar.					4 86	
	State tax of 1892					6,279 67	
	del. local refunded A. G. O.	6 85	2 05	30	98	9 68	
	int. on bal., $8,679.87, from Dec. 31					130 20	
June 30	del. State rec'd co. tr., Apr.	258 25	95 38	36 41	365 66	750 70	
	" " " " May	43 66	7 71		12 00	63 37	
	red'pt'ns rec'd co. tr., Apr.					233 56	
	del. local refunded A. G. O.	4 37	1 05	1 91		7 33	
	charged back taxes	43 94			225 70	269 64	
	int. on charged back taxes					25 15	
	" bal., $7,042.75, from Mar. 31					105 64	
1892							
Sept. 30	By del. local rec'd A. G. O., Aug.	2 60	41				$3 01
	" " " " " Sept.	51 97	9 88				61 85
Dec. 31	" " " " " Nov.	3 57	1 21		20		4 98
1893							
Mar. 31	" " " " " Jan.	48 00	18 00		75		66 75
	" " " " " Feb.	140 41	52 63		4 01		197 05
June 30	cash rec'd. co. tr. State, 1892, Apr. 1	4,688 61					4,688 61
	" " " gen. acc't, Apr. 1				1,066 04		2,311 39
	del. local rec'd A. G. O., Apr.	5 76	2 36		07		8 19
	" State tax 1892	1,611 25					1,611 25
	excess of interest charged Mar. 31						4 96
	To balance to new account						8,786 29
	Totals					$17,744 33	$17,744 33

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Table No. 89.—*Clare county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$143 30	$2,388 41				
	interest	--	--		143 30				
1893 June 30	To balance to new account					--	--		$2,531 71
	Totals				$2,531 71	--	--		$2,531 71

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$515 09	
	del. State rec'd co. tr., July	$3 18	$0 30			3 48	
	" " " " Aug.	2 55	36	$0 06	$3 10	6 09	
	" " " " Sept.	26 35	5 96	21	47 30	80 82	
	error in interest charged June 30, 1892					04	
	interest on bal. $97.46 from July 1					1 46	
Dec. 31	del. State rec'd co. tr., Oct.	9 25	10 58	3 11	29 88	53 82	
	" " " " Nov.	6 00	4 38	27	9 60	20 25	
	" " " " Dec.	10 62	19 80	2 91	76 50	109 83	
	" local refunded A. G. O.	3 89	1 01	17	02	5 09	
	interest on bal., $32.36, from Oct. 1					1 24	
1893 Mar. 31	del. State rec'd co. tr., Jan.	17 88	16 46	4 79	57 00	96 13	
	" " " " Feb.	12 88	9 92	2 45	42 04	67 29	
	" " " " Mar.	36 25	13 30	4 60	32 50	86 65	
	State tax of 1892					3,129 82	
	interest on bal., $232.06, from Jan. 1					3 48	
June 30	cash paid co. tr., del. local, June 20	531 95	143 48		14 79	690 22	
	del. State rec'd co. tr., Apr.	52 33	45 04	19 02	217 42	333 81	
	" " " " May	15 05	94		3 00	18 99	
	" " " " June	2 03	18			2 21	
	charged back taxes	1 46			8 00	9 46	
	interest on charged back taxes					1 04	
	redemptions rec'd by co. tr., Apr.					16 22	
	" " " " May					13 38	
1892 Sept. 30	By error in charge for collections in Apr.	11 47		1 66			$13 13
	cash rec'd co. tr. on del. State	267 33	108 21	41 39			416 93
	" " " " " local			70			70
	del. local rec'd A. G. O., Aug.	6 92	1 11				8 03
	" " " " Sept.	61 59	20 69		39		82 67
Dec. 31	cash rec'd co. tr. del. State, Dec. 31	1 10					1 10
	del. local rec'd A. G. O.	29 64	10 72		63		40 99
1893 June 30	cash rec'd co. tr. on State, 1892, June	2,778 55					2,778 55
	" " " " gen'l acc't, " 23						123 13
	" " " " del. State " 20				690 22		690 22
	" " " " " " " 23	168 51	79 34	18 42	91 72		357 99
	del. local rec'd A. G. O., May	14 34	5 98		46		20 78
	" State of 1892	437 40					437 40
	excess of interest charged Mar. 31						02
	To balance to new account						252 73
	Totals					$5,274 32	$5,274 32
	To balance from old law division of account					$2,531 71	
	" " new " " " "					252 73	
	Aggregate balance due State					$2,784 44	

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Table No. 90.—*Clinton county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To taxes charged back				$4 11				
1893 June 30	To balance to new account								$4 11
	Totals				$4 11				$4 11

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To cash paid co. tr., del. local, Sept.	$24 33	$5 04		$3 04	$32 41	
	" " " State, 1892	193 25				193 25	
	del. State rec'd co. tr., July	7 02	3 74	$1 10	2 00	13 86	
	" " " " Aug.	83	05			87	
	" " " " Sept.	74	07			81	
	am't paid School for the Deaf, Aug. 25					64 91	
Dec. 31	cash paid co. tr., del. local, Dec. 19	3 22	1 10		50	4 82	
	del. State rec'd co. tr., Oct.	3 60	47		2 00	6 07	
	" " " " Nov.	13 37	1 84		5 00	20 21	
	" " " " Dec.	8 20	1 67		9 00	18 87	
	red'pt'ns " " Oct.					7 89	
1893 Mar. 31	del. State " " Jan.	5 28	1 17		7 00	13 45	
	" " " " Feb.	15 73	1 88			17 61	
	" " " " Mar.	71	14			85	
	State tax of 1892					23,862 67	
	interest on bal., $46.75, from Jan. 1					70	
June 30	cash paid co. tr., del. local	6 05	24			6 29	
	del. State rec'd co. tr., May	5 55	1 44		8 00	14 99	
	red'pt'ns " " "					5 66	
	charged back taxes	27			6 00	6 27	
	interest on charged back taxes					40	
	" " bal., $35.59, from Mar. 31					08	
1892 Sept. 30	By balance from old account, July 1						$33 33
	cash rec'd co. tr., gen. acc't, Sept. 29						14 08
	" " " del. State " 29	74 80	11 73	7 02	24 20		127 75
	del. local rec'd A. G. O., Aug.	3 22	1 10		50		4 82
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 19						64 91
	" " " del. State, " 19	8 58	3 86	1 10	2 00		15 54
	del. local rec'd A. G. O., Dec.	6 04	24				6 29
1893 June 30	cash rec'd co. tr., State, 1892, Apr. 13	23,862 67					23,862 67
	" " " gen. acc't, June 26						2 30
	" " " del. State	46 89	7 17		23 00		77 06
	To balance to new acc't						33 69
	Totals					$24,292 94	$24,292 94
	To balance from old law division of account					$4 11	
	" " new " " " "					33 69	
	Aggregate balance due State					$37 80	

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Table No. 91.—*Crawford county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 June 30	To taxes collected co. tr., Mar.	3	--	$2 06	$51 50				
	cash paid co. tr., June 19	--	--		25 46				
	interest	--	--		2 06				
1893 June 30	By cash rec'd co. tr., June 19					--	--		$25 46
	To balance to new account					--	--		53 56
	Totals				$79 02	--	--		$79 02

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$2,049 35	
	del. State rec'd co. tr., July	$16 15	$4 94	$7 18	$36 10	64 37	
	" " " " Aug.	7 09	1 19		60	8 88	
	" " " " Sept.	6 79	2 32	1 02	29 00	39 13	
	interest on bal., $1,999.08, from July 1					29 99	
Dec. 31	del. State rec'd co. tr., Oct.	6 99	3 56	1 18	21 60	33 33	
	" " " " Nov.	4 56	7 80	1 47	13 58	27 41	
	" " " " Dec.	40 48	48 44	8 41	75 90	173 23	
	interest on bal., $2,111.46, from Oct. 1					31 67	
1893 Mar. 31	del. State rec'd co. tr., Jan.	17 90	24 44	4 79	55 20	102 33	
	" " " " Feb.	26 48	23 81	4 10	62 70	118 09	
	" " " " Mar.	29 91	8 73	2 28	27 00	67 92	
	red'pt'ns " " Jan.					4 54	
	State tax of 1892					2,511 88	
	del. local refunded at A. G. O.	5 67	2 49		1 80	9 96	
	interest on bal., $2,407.09, from Jan. 1					36 11	
June 30	cash paid co. tr., del. local, June 19	352 70	100 10			452 80	
	del. State rec'd co. tr., Apr.	55 78	30 20	13 08	74 40	173 41	
	" " " " May	6 27	42			6 69	
	" " " " June	7 78	75	35	2 00	10 88	
	red'pt'ns " " Apr.					2 97	
	" " " June					38 98	
	charged back taxes	11 50			41 10	52 60	
	interest on charged back taxes					6 22	
	" " bal., $2,905.64, from Mar. 31					43 58	
1892 Sept. 30	By cash rec'd co. tr., del. State, Sept. 30	50 27					$50 27
1893 Mar. 31	" " " State, 1892, Mar. 22	740 46					740 46
June 30	" " " " 1892, May 5	345 57					345 57
	" " " gen. acc't, June 19						74 90
	" " " del. State, May 22	22 16	1 15				23 31
	" " " " " June 6	6 27	42				6 69
	" " " " " " 11	19 42			77 30		96 72
	" " " " " " 19	26 59			351 27		377 86
	" " " " " " 22	15 12	9 82	3 35	28 00		56 29
	" " " " " " 29	32 77	50 40	14 82	116 06		214 05
	taxes, etc., collected at land office	2 31	09				2 40
	del. State of 1892	771 42					771 42
	cash rec'd co. tr., June 19, del. local						04
	excess of interest charged Mar. 31						48
	To balance to new account						3,335 86
	Totals					$6,096 32	$6,096 32
	To balance from old law division of account					$53 56	
	" " new " " "					3,335 86	
	Aggregate balance due State					$3,389 42	

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Table No. 92.—*Delta county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$0 45	$7 51				
	taxes collected by co. tr.	12	--	18	2 96				
1893 June 30	" " " " Mar.	3	--	2 04	51 03				
	interest	--	--		2 67				
1892 Sept. 30	By cash rec'd of co. tr., Sept. 30					9	--	$0 34	$7 51
Dec. 31	" " " " Dec. 20					6	10	10	3 25
	interest					--	--		44
1893 June 30	To balance to new account					--	--		52 97
	Totals				$64 17	--	--		$64 17

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Table No. 92.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$562 34	
	cash paid co. tr., del. local, Sept. 30	$74 52	$9 73			84 25	
	" " " State, Sept. 30	1,244 34				1,244 34	
	del. State rec'd co. tr., July	78 43	42 57	$26 17	$104 20	251 37	
	" " " " Aug.	32 21	7 57	2 09	19 40	61 27	
	" " " " Sept.	45 75	12 13	3 76	62 00	123 64	
	red'pt'ns " " "					25 00	
	del. local ref'd A. G. O.	30 70	15 25		1 60	47 55	
	error in interest charged in June					05	
Dec. 31	del. State rec'd co. tr., Oct.	48 08	15 74	3 86	111 20	178 38	
	" " " " Nov.	28 08	11 16	6 05	50 00	95 29	
	" " " " Dec.	73 75	34 02	4 28	119 60	231 60	
	" local ref'd A. G. O.	7 72	1 89			9 61	
	red'pt'ns rec'd co. tr., Oct.					24 51	
	" " " Nov.					2 35	
	" " " Dec.					40 97	
1893 Mar. 31	del. State " " Jan.	46 22	17 20	3 05	122 07	188 54	
	" " " " Feb.	163 50	97 95	49 65	873 30	1,184 40	
	" " " " Mar.	114 79	12 26	2 27	43 20	172 52	
	red'pt'ns " " Jan.					8 27	
	" " " Feb.					6 01	
	" " " Mar.					33 24	
	State tax of 1892					5,023 74	
	del. local ref'd A. G. O.	13 85	7 84	74	12 60	35 03	
	interest on bal., $582.56, from Jan. 1					8 74	
June 30	del. State rec'd co. tr., Apr.	241 52	77 67	25 63	443 35	788 17	
	" " " " May	39 97	3 15	88	3 00	46 95	
	" " " " June	8 31	1 64	1 38	12 00	23 33	
	red'pt'ns " " Apr.					171 40	
	" " " May					77 62	
	" " " June					2 65	
	charged back taxes	21 41			202 50	223 91	
	interest on charged back taxes					16 74	
	" " bal., $1,456.83, from Mar. 31					21 85	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 30						$76 73
	" " " del. State, " 30	536 40	90 48	75 18	1,112 14		1,814 20
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 20						25 00
	" " " del. State, " 20	156 39	62 32	32 02	185 60		436 33
	" " " " local	30 70	15 25		1 60		47 55
	del. local rec'd A. G. O., Nov.	11	04				15
1893 June 30	cash rec'd co. tr., State, 1892, Apr. 26	3,947 75					3,947 75
	" " " gen. acc't, " 26						97 74
	" " " del. State, " 26	149 91	60 92	13 64	280 80		505 27
	" " " " local	7 61	1 85				9 46
	" " " " State, June 7	141 27					141 27
	del. State of 1892	1,075 99					1,075 99
	To balance to new account						2,838 19
	Totals					$11,015 63	$11,015 63
	To balance from old law division of account					$52 97	
	" " new " " " "					2,838 19	
	Aggregate balance due State					$2,891 16	

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Table No. 93.—*Dickinson county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$7,237 39	
	del. State rec'd co. tr., July	$2 05	$0 13			2 18	
	" " " " Aug.	2 16	17			2 33	
	" " " " Sept.	2 29	17			2 46	
	amount paid School for the Blind					18 39	
	int. on bal. $7,237.39, from July 1					108 56	
Dec. 31	del. State rec'd co. tr., Oct.	18 62	1 70			20 32	
	" " " " Nov.	5 56	59			6 15	
	" " " " Dec.	6 30	73			7 03	
	int. bal., $18.39, from Oct. 1					28	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	13 11	1 63			14 74	
	" " " " Feb.	51 64	6 74			58 38	
	" " " " Mar.	86 06	5 25			91 31	
	State tax of 1892					7,575 24	
	int. bal. on $169.72, from Jan. 1					2 41	
June 30	del. State rec'd co. tr., Apr.	66 94	4 43			71 37	
	" " " " May	23 75	1 23			24 98	
	" " " " June	2 38	13			2 51	
	int. on bal., $54.41, from Mar. 31					82	
1892							
Dec. 31	By cash rec'd co. tr. gen. acc't, Dec. 31						$232 52
	" " " State tax, " "	6,896 78					6,896 78
	" " " del. State	110 98	4 18				115 06
1893							
June 30	" " " State of 1892	7,109 48					7,109 48
	excess int. charged in Mar.						01
	del. State of 1892						627 67
	To bal. to new acc't						265 33
	Totals					$15,246 85	$15,246 85

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Table No. 94.—*Eaton county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$51 56	
	cash paid co. tr. del. local, Sept. 28	$81 26	$26 93		$8 16	111 35	
	" " " State tax, "	204 53				204 53	
	del. State rec'd co. tr., July	3 63	40	$0 08	1 00	5 11	
	" " " " Aug.	13 10	90		1 00	15 00	
	" " " " Sept.	15 71	2 13		9 00	26 84	
	red'pt'ns " " "					10 27	
	am't paid School for Deaf, Aug. 25					93 89	
	" " " " Blind, " 5					35 00	
Dec. 31	del. State rec'd co. tr., Oct.	7 33	86		3 00	11 19	
	" " " " Nov.	1 70	17		1 00	2 87	
	" " " " Dec.	13 45	14 10	1 08	3 40	32 03	
1893							
Mar. 31	" " " " Jan.	4 22	66		1 00	5 88	
	" " " " Feb.	5 65	63	60		6 88	
	" " " " Mar.	27 54	84			28 38	
	State tax of 1892					25,118 62	
	int. on bal., $46.09, from Jan. 1						69
June 30	del. State rec'd co. tr., Apr.	24 42	2 19	16	3 00	29 77	
	" " " " May	12	03		1 00	1 15	
	" " " " June	2 44	74	1 21	1 00	5 39	
	red'pt'ns " " Apr.					76 92	
	" " " May					5 49	
	charged back taxes	2 08			4 00	6 08	
	int. on charged back taxes					66	
	int. on bal., $41.52, from Mar. 31					62	
1892							
Sept. 30	By cash rec'd co. tr. gen. acc't, Sept. 28						$21 49
	" " " del. State, "	177 59	48 60	27 96	91 80		345 95
Dec. 31	" " " gen. acc't, Dec. 20						139 16
	" " " del. State "	32 44	3 43	08	11 00		46 95
1893							
Mar. 31	" " " State 1892, Mar. 10	24,943 36					24,943 36
June 30	" " " " "						46 09
	taxes, etc., col. land office						35 36
	del. State 1892						174 88
	To balance to new account						132 93
	Totals					$25,886 17	$25,886 17

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Table No. 95.—*Emmet county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$1 48	$24 72				
1893 June 30	taxes charged back				1 79				
	interest				1 48				
	By cash rec'd co. tr., June 30								$26 20
	To balance to new account								1 79
	Totals				$27 99				$27 99

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$138 35	
	del. State rec'd co. tr., July	$119 30	$37 32	$39 66	$180 71	376 99	
	" " " " Aug.	38 02	5 05	1 00	53 67	97 74	
	" " " " Sept.	72 47	9 33	88	23 33	106 01	
	red'pt'ns " " "					103 61	
	interest on bal., $138.35, from July 1					2 08	
Dec. 31	del. State rec'd co. tr., Oct.	12 37	1 78	81	8 00	22 96	
	" " " " Nov.	22 69	5 66	2 19	16 00	46 54	
	" " " " Dec.	19 91	5 82	67	15 18	41 58	
	red'pt'ns " " Nov.					26 39	
	del. local refunded at A. G. O.	2 49	2 00			4 49	
	interest on bal., $814, from Oct 1					12 21	
1893 Mar. 31	del. State rec'd co. tr., Jan.	19 11	7 89	2 94	25 66	55 60	
	" " " " Feb.	39 43	4 58	97	12 20	57 18	
	" " " " Mar.	9 64	4 21	2 39	21 54	37 78	
	red'pt'ns " " Jan.					4 82	
	State tax of 1892					3,767 79	
	am't paid Northern asylum					193 94	
	del. local refunded at A. G. O.	7 67	1 54			9 21	
	interest on bal., $970.25, from Jan. 1					14 55	
June 30	cash paid co. tr., del. local, June 30	88 56	27 17		10	115 83	
	del. State rec'd co. tr., Apr.	120 18	27 26	7 38	194 00	348 82	
	" " " " May	44 19	5 00	1 02	4 00	54 21	
	" " " " June	32 24	2 89	96	3 00	39 09	
	red'pt'ns " " May					16 78	
	" " " June					13 18	
	charged back taxes	66 71			19 40	86 11	
	interest on charged back taxes					14 96	
1892 Sept. 30	By del. local rec'd A. G. O., July	7 50	1 20				$8 70
1893 Mar. 31	cash rec'd co. tr., State, 1892, Mar. 30	2,975 88					2,975 88
June 30	" " " gen. acc't, June 30						358 75
	" " " del. State, "	518 64	98 02	53 18	430 57		1,100 41
	del. local rec'd A. G. O., May	122 21	75 84		63		198 63
	taxes, etc., collected at land office	42 46	1 49				43 95
	del. State of 1892	791 91					791 91
	excess of interest charged Mar. 31						37
	To balance to new account						330 15
	Totals					$5,808 80	$5,808 80
	To balance from old law division of account					$1 79	
	" " new " " "					330 15	
	Aggregate balance due State					$331 94	

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Table No. 96.—*Genesee county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$325 51	
	cash paid co. tr., del. local	$8 81	$1 80			10 61	
	del. State rec'd co. tr., July	20 64	2 89	$0 51	$3 00	27 04	
	" " " " Aug.	12 44	99			13 43	
	" " " " Sept.	23 00	2 45	07	4 00	29 52	
	am't paid School for the Blind, Aug. 6					29 80	
	" " " " " Deaf, " 25					8 61	
Dec. 31	cash paid co. tr., del. local, Dec. 22	1 09	04			1 13	
	del. State rec'd co. tr., Oct.	29 32	4 03		6 00	39 35	
	" " " " Nov.	74	08			82	
	" " " " Dec.	48 66	10 36	1 22	41 00	101 24	
1893							
Mar. 31	" State rec'd co. tr., Jan.	6 58	1 73	23	13 00	21 54	
	" " " " Mar.	7 01	1 82		4 00	12 83	
	State tax of 1892					31,398 26	
	interest on bal., $141.41, from Jan. 1					2 12	
June 30	del. State rec'd co. tr., Apr.	33 88	9 04	15	34 00	77 02	
	" " " " May	8 69	2 26		13 00	23 95	
	" " " " June	4 96	84	21	1 00	7 01	
	charged back taxes	71			6 07	6 78	
	interest on charged back taxes					45	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 28						$16 51
	" " " del. State, " 28	187 72	27 35	8 86	95 68		319 61
	del. local rec'd A. G. O., Aug.	1 09	04				1 13
	error in am't charged back June, 1892	64					64
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 22						38 41
	" " " del. State. " 22	55 44	6 33	58	7 00		69 35
1893							
Mar. 31	" " " State, 1892, Mar. 17	20,000 00					20,000 00
	" " " " 1892, " 27	10,500 00					10,500 00
June 30	" " " " 1892, Apr. 5	435 65					435 65
	" " " gen. acc't, June 28						2 12
	" " " del. State, May 18	78 72	14 47	1 22	47 00		141 41
	" " " " " June 22	101 03	8 95				109 98
	" " " " " " 28	13 59	3 55	23	17 00		34 37
	del. State, 1892	462 61					462 61
	To balance to new account						5 23
	Totals					$32,137 02	$32,137 02

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Table No. 97.—*Gladwin county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To del. State rec'd co. tr., July	$36 53	$22 80	$34 92	$152 60	$246 85	
	" " " " Aug.	14 84	1 03			15 87	
	" " " " Sept.	2 35	46		21 00	23 81	
	red'pt'ns " " "					5 17	
Dec. 31	cash paid co. tr., del. local, Dec. 23	177 78	34 43			212 21	
	" " " gen'l acc't " 23					311 43	
	del. State rec'd co. tr., Oct.	14 20	38 97	4 45	99 41	157 03	
	" " " " Nov.	26 46	9 36	89	47 40	34 11	
	" " " " Dec.	18 33	17 45	5 54	53 90	95 22	
1893							
Mar. 31	" " " " Jan.	8 88	13 06	3 28	22 40	47 62	
	" " " " Feb.	15 17	11 60	8 43	33 80	69 00	
	" " " " Mar.	15 22	6 72	1 17	15 20	38 31	
	State tax of 1892					2,511 88	
	interest on bal., $317.48 from Jan. 1					4 76	
June 30	cash paid co. tr., del. local	26 13	9 44		2 40	37 97	
	del. State rec'd co. tr., Apr.	19 00	6 53	2 39	28 30	56 22	
	" " " " May	40 47	1 73		2 00	44 20	
	" " " " June	8 54	1 01			9 55	
	red'pt'ns " " Apr.					10 06	
	charged back taxes	5 72			21 37	27 09	
	interest on charged back taxes					3 14	
1892							
Sept. 30	By balance from old account, July 1						$156 12
	del. local rec'd A. G. O., Sept.	136 69	24 61				161 30
Dec. 31	cash rec'd' co. tr., gen'l acc't, Dec. 23						17 64
	" " " del. State " 23	118 71	29 85	34 92	296 80		480 28
	del. local rec'd A. G. O., Oct.	10 19	3 48		1 05		14 72
	" " " " Dec.	2 04	77		1 35		4 16
1893							
Mar. 31	cash rec'd, co. tr. State of 1892, Mar. 29	1,807 67					1,807 67
	del. local rec'd A. G. O., Jan.	13 90	5 19				19 09
June 30	cash rec'd, co. tr., State of 1892, June 26	542 92					542 92
	" " " gen'l acc't, " 26						4 76
	" " " del. State, " 26	98 26	97 16	23 76	271 11		490 29
	del. local rec'd A. G. O., May	11 96	5 05		1 15		18 16
	" State of 1892	704 21					704 21
	balance to new account					409 82	
	Totals					$4,421 32	$4,421 32

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Table No. 98.—*Gogebic county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To cash paid co. tr., del. local, Sept. 27	$1,109 52	$125 13			$1,234 65	
	" " " gen. acc't, " 27					2,054 53	
	del. State rec'd co. tr., July	98 26	9 17	$3 74	$14 29	120 37	
	" " " " Aug.	76 39	39 38	12 96	125 78	254 46	
	" " " " Sept.	155 04	45 47	15 14	92 69	308 34	
	am't paid School for the Deaf, Aug. 25					3 64	
	red'pt'ns rec'd co. tr., July					44 86	
	" " " Aug.					5 06	
	" " " Sept.					87 75	
Dec. 31	cash paid co. tr., del. local, Dec. 20	45 37	7 71			53 08	
	del. State rec'd co. tr., Oct.	16 26	1 71	04	7 00	25 01	
	" " " " Nov.	23 63	2 80	61	5 34	32 38	
	" " " " Dec.	70 55	10 96	2 54	43 50	127 55	
	red'pt'ns " " Oct.					2 61	
	del. local ref'd A. G. O.	16 81	4 47			21 28	
1893							
Mar. 31	" State rec'd co. tr., Jan.	79 54	14 08	7 86	53 35	154 83	
	" " " " Feb.	11 91	2 80	38	44 00	59 09	
	" " " " Mar.	186 28	10 97	1 42	32 00	230 67	
	State tax of 1892					18,838 95	
	red'pt'ns rec'd co. tr., Jan.					50 24	
	" " " Feb.					4 53	
	" " " Mar.					31 22	
	interest on bal., $191.49, from Jan. 1					2 87	
June 30	del. State rec'd co. tr., Apr.	146 35	20 11	8 25	92 85	267 56	
	" " " " May	170 66	14 86	60	1 80	187 92	
	" " " " June	76 67	3 83	34	2 00	82 83	
	red'pt'ns " " Apr.					232 67	
	charged back taxes	10 25			94 33	104 58	
	interest on charged back taxes					15 19	
1892							
Sept. 30	By balance from old account, July 1						$1,223 65
	cash rec'd co. tr., del. State, Sept. 27	848 82	75 12	80 97	1,060 61		2,065 52
	" " " " local, " 27			01			01
	del. local rec'd A. G. O., Aug.	45 37	7 71				53 08
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 20	141 31					141 31
	" " " del. State, " 20	324 69	93 97	31 84	232 67		683 17
	del. local rec'd A. G. O., Oct.	4 32	1 46				5 78
	" " " " Nov.	10 90	66				11 56
1893							
Mar. 31	cash rec'd co. tr., State, 1892	17,111 56					17,111 56
June 30	" " " " 1892, Apr. 5	60 56					60 56
	" " " " 1892, June 26	57 69					57 69
	" " " gen. acc't, Apr. 21						2 61
	" " " " " June 26						88 86
	" " " del. State, Apr. 21	110 44	15 47	3 19	55 84		184 94
	" " " " " June 26	277 78	27 85	9 66	129 35		444 59
	" " " " local, Apr. 21	1 59	2 65				3 94
	del. local rec'd A. G. O., May	4 00	1 64				5 64
	" State, 1892	1,727 39					1,727 39
	To balance to new account						766 86
	Totals					$24,638 72	$24,638 72

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Table No. 99.—*Grand Traverse county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$0 61	$10 14				
1893 June 30	interest	--	--		61				
1892 Sept. 30	By cash rec'd of co. tr., Sept. 28					9	2	$0 45	$10 14
Dec. 31	" " " " Dec. 20					--	--		16
1893 June 30	interest					--	--		45
	Totals				$10 75	--	--		$10 75

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$508 73	
	del. State rec'd co. tr., July	35 17	$2 05	$0 38	$4 65	12 25	
	" " " " Aug.	22 73	2 85	07	3 26	28 91	
	" " " " Sept.	6 96	75		1 60	9 31	
	am't paid School for the Deaf, Aug. 25					24 55	
Dec. 31	cash paid co. tr., del. local, Dec. 20	6 26	1 00			7 26	
	del. State rec'd co. tr., Oct.	10 31	3 18	28	16 90	30 67	
	" " " " Nov.	24 05	8 79	2 90	35 60	71 34	
	" " " " Dec.	68 45	25 37	6 61	120 38	220 91	
	red'pt'ns " " Dec.					40 66	
1893 Mar. 31	del. State rec'd co. tr., Jan.	17 58	14 26	2 58	19 45	53 87	
	" " " " Feb.	10 60	5 32	1 33	11 70	28 95	
	" " " " Mar.	28 42	4 05	1 12	15 00	48 59	
	State tax of 1892					5,651 67	
	interest on bal., $321.34, from Jan. 1					4 82	
June 30	cash paid co. tr., del. local, June 27	20 35	11 01		78	42 14	
	del. State rec'd co. tr., Apr.	46 42	13 00	5 89	27 75	93 06	
	" " " " May	34 16	3 69		9 00	46 85	
	" " " " June	8 01	2 35	1 24	4 00	10 60	
	red'pt'ns " " Apr.					3 24	
	" " " May					36 28	
	charged back taxes	90			8 17	9 07	
	interest on charged back taxes					87	
1892 Sept. 30	By cash rec'd, co. tr., gen'l acc't, Sept. 28						$109 88
	" " " del. State, " 28	171 19	38 09	12 97	176 60		398 85
	del. local rec'd A. G. O., July	6 26	1 00				7 26
Dec. 31	cash rec'd, co. tr., gen'l acc't, Dec. 20						24 55
	" " " del. State, " 20	34 36	5 65	45	9 51		50 47
	del. local rec'd A. G. O., Dec.	30 35	11 01		78		42 14
1893 Mar. 31	cash rec'd, co. tr., State, 1892	5,379 59					5,379 59
June 30	" " " gen'l acc't, Apr. 26						40 66
	" " " " " June 27						4 82
	" " " del. State, Apr. 26	102 81	5 09		172 78		280 68
	" " " " " June 27	56 60	55 88	14 82	46 25		173 55
	del. local rec'd A. G. O., May	3 34	1 44		52		5 30
	taxes, etc., collected at land office	5 31	11				5 42
	del. State of 1892	272 08					272 08
	To balance to new account						189 25
	Totals					$6,984 50	$6,984 50
	To balance from new law division of account					$189 25	
	Aggregate balance due State					$189 25	

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Table No. 100.—*Gratiot county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	..	$0 63	$10 55				
1893 June 30	taxes charged back	..	..	.....	17 98				
	interest	..	..	.....	63				
1892 Dec. 31	By cash rec'd co. tr., Dec. 30				.....	6	..	$0 36	$11 18
1893 June 30	interest				.....	..	..	.....	36
	To balance to new account				.....	..	..	.....	17 62
	Totals				$29 16	..	..	.....	$29 16

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1	.....	.....	.....	.....	$1,392 23	
	del. State rec'd co. tr., July	$22 00	$3 94	$3 77	$8 60	33 31	
	" " " " Aug.	33 55	16 97	7 97	5 60	64 09	
	" " " " Sept.	18 32	2 33	04	1 00	21 69	
	" local refunded A. G. O.	65 21	18 68	1 24	34	85 47	
	am't paid School for Deaf, Aug. 25	.....	.....	.....	.....	145 51	
	red'pt'ns rec'd co. tr., July	.....	.....	.....	.....	17 24	
	" " " Aug.	.....	.....	.....	.....	6 63	
	error in charge for red'pt'ns, Apr., 1892	.....	.....	.....	.....	10 00	
	int. on bal., $1,392.23, from July 1	.....	.....	.....	.....	20 88	
Dec. 31	cash paid co. tr., del. local, Dec. 20	.....	.....	.....	35	35	
	del. State rec'd co. tr., Oct.	8 46	97	.....	6 00	15 43	
	" " " " Nov.	28 57	11 97	3 81	18 60	62 95	
	" " " " Dec.	80 44	22 85	6 78	44 30	154 37	
	" local refunded A. G. O.	25	40	.....	.....	65	
1893 Mar. 31	" State rec'd co. tr., Jan.	26 83	6 26	1 40	33 25	67 74	
	" " " " Feb.	11 92	3 59	2 34	13 00	30 85	
	" " " " Mar.	43 97	9 92	4 65	20 40	78 94	
	red'pt'ns " " Mar.	.....	.....	.....	.....	8 86	
	State tax of 1892	.....	.....	.....	.....	12,559 30	
	del. local refunded A. G. O.	34 81	19 85	03	4 42	59 11	
	int. on bal., $213.11, from Jan. 1	.....	.....	.....	.....	3 20	
June 30	del. State rec'd co. tr., Apr.	111 11	27 41	9 30	64 30	212 12	
	" " " " May	42 20	13 81	3 06	19 30	78 37	
	" " " " June	4 64	56	01	1 00	6 21	
	red'pt'ns " " Apr.	.....	.....	.....	.....	194 78	
	" " " May	.....	.....	.....	.....	3 46	
	del. local refunded A. G. O.	6 56	2 87	.....	1 30	10 73	
	charged back taxes	3 52	.....	.....	18 70	22 22	
	int. on charged back taxes	.....	.....	.....	.....	2 89	
	" bal., $12,419.71, from Mar. 31	.....	.....	.....	.....	186 29	
1892 Sept. 30	By red'pt'n receipt canceled, June	.....	.....	.....	.....	.....	$49 71
Dec. 31	cash rec'd co. tr. gen. acc't, Dec. 20	.....	.....	.....	.....	.....	329 36
	" " " del. State " 20	516 37	140 82	115 10	362 93	.....	1,135 22
	" " " " local " 20	201 06	77 67	4 38	.....	.....	283 11
	del. local rec'd A. G. O.	14 72	4 99	.....	58	.....	20 29
1893 June 30	" " " " " May	13 22	5 60	.....	1 41	.....	20 23
	" State tax of 1892	577 32	.....	.....	.....	.....	577 32
	To balance to new account	.....	.....	.....	.....	.....	13,140 63
	Totals	.....	.....	.....	.....	$15,555 87	$15,555 87
	To balance from old law division of account					$17 62	
	balance from new law division of account					13,140 63	
	Aggregate balance due State					$13,158 25	

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Table No. 101.—*Hillsdale county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$4 25	
	cash paid co. tr., State tax	$64 81				64 81	
	del. State rec'd co. tr., July	33 49	$9 00	$6 00	$23 91	72 40	
	" " " " Aug.	1 10	06			1 16	
	" " " " Sept.	4 03	52			4 55	
	am't paid School for the Deaf, Aug. 25					32 15	
Dec. 31	del. State rec'd co. tr., Oct.	77	07			84	
	" " " " Nov.	1 52	29		1 00	2 81	
	" " " " Dec.	8 81	2 15		5 00	15 96	
	" local refunded at A. G. O.	1 07	64		6 00	7 71	
1893							
Mar. 31	" State rec'd co. tr., Jan.	9 67	2 29		8 00	19 96	
	" " " " Feb.	2 81	60		1 00	4 41	
	" " " " Mar.	27 52	6 36		2 00	35 88	
	State tax of 1892					27,630 46	
	interest on bal., $27.32, from Jan. 1					41	
June 30	del. State rec'd co. tr., Apr.	12 42	2 52		6 00	20 94	
	" " " " May	46	07			53	
	interest on bal., $27,718.44, from Mar. 31					415 77	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 29						$11 46
	" " " del. State, " 29	44 79	2 81		10 00		57 60
Dec. 31	" " " gen. acc't, Dec. 28						32 15
	" " " del. State, " 28	38 62	9 58	6 00	23 91		78 11
1893							
June 30	To balance to new account						28,155 68
	Totals					$28,335 00	$28,335 00

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Table No. 102.—*Houghton county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To cash paid co. tr., Sept. 28				$0 15				
1892 Sept. 30	By balance from old account, July 1								$0 15
	Totals				$0 15				$0 15

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To cash paid co. tr., del. local, Sept. 28	$135 82	$30 20		$1 00	$217 12	
	" " " gen. acc't, " 28					7,079 19	
	del. State rec'd co. tr., July	16 94	1 13			18 07	
	" " " " Aug.	19 36	1 55			20 91	
	" " " " Sept.	7 38	79	$0 07	2 00	10 24	
	am't paid School for the Blind, Aug. 5					21 00	
	" " " " " Deaf, " 25					108 87	
Dec. 31	del. State rec'd co. tr., Oct.	41 13	7 11	70	37 00	85 94	
	" " " " Nov.	30 15	4 52	09	32 00	66 76	
	" " " " Dec.	34 17	7 86	2 44	51 00	95 47	
	red'pt'ns " " Oct.					48 84	
1893 Mar. 31	del. State " " Jan.	44 87	10 24	1 75	21 00	77 86	
	" " " " Feb.	9 16	1 31		4 00	14 47	
	" " " " Mar.	127 50	17 96	2 14	23 60	171 20	
	State tax of 1892					50,237 22	
	interest on bal., $297.01, from Jan. 1					4 46	
June 30	del. State rec'd co. tr., Apr.	70 63	9 13	1 87	22 25	103 88	
	" " " " May	42 67	3 67		14 50	60 84	
	" " " " June	2 72	63	66	4 00	8 01	
	red'pt'ns " " "					9 66	
	charged back taxes	10 61			353 00	363 61	
	interest on charged back taxes					24 06	
1892 Sept. 30	By balance from old account, July 1						$6,017 29
	cash rec'd co. tr., del. State. Sept. 28	830 63	94 85	38 89	314 65		1,279 02
Dec. 31	" " " gen. acc't, Dec. 17						129 87
	" " " del. State, " 17	43 68	2 47	07	2 00		49 22
1893 June 30	" " " State. 1892, June 30	49,272 61					49,272 61
	" " " gen. acc't, " 30						53 30
	" " " del. State, " 30	236 98	49 00	7 12	168 50		511 70
	del. local rec'd A. G. O., Apr.	8 85	3 76		90		13 51
	" State, 1892	964 61					964 61
	To balance to new account						556 55
	Totals					$58,847 68	$58,847 68
	To balance from old law division of account						
	" " new " " " "					$556 55	
	Aggregate balance due State					$556 55	

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Table No. 103.—*Huron county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account, July 1	12	--	$0 48	$7 79				
Dec. 31	taxes charged back	--	--		67 37				
1893 June 30	interest	--	--		48				
1892 Sept. 30	By cash rec'd of co. tr., Sept. 27					9	3	$0 36	$7 79
Dec, 31	" " " " Dec. 20					--	--		12
	interest					--	--		36
1893 June 30	To balance to new account					--	--		67 37
	Totals				$75 64	--	--		$75 64

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Table No. 108.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old acc't, July 1					$519 66	
	cash paid co. tr. del. local, Sept. 27	$268 40	$47 62		$1 15	317 17	
	" " " " State, " 27	830 53				830 53	
	del. State rec'd co. tr., July	14 74	1 92	$0 42	1 50	18 58	
	" " " " Aug.	18 03	4 69	19	2 20	25 11	
	" " " " Sept.	50 90	7 56	1 08	36 60	96 14	
	" local refunded A. G. O.	3 93	1 41			5 34	
	am't paid School for the Deaf, Aug. 25					166 45	
	" " " " " Blind, " 5					21 75	
Dec. 31	cash paid co. tr., del. local, Dec. 20	101 03	24 51		37	125 91	
	del. State rec'd co. tr., Oct.	50 16	7 83	63	61 84	120 46	
	" " " " Nov.	32 02	12 74	2 44	36 50	83 70	
	" " " " Dec.	51 88	11 33	80	30 90	95 36	
	red'pt'ns " " Oct.					24 81	
	" " " Dec.					28 86	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	10 69	3 34	78	13 20	28 01	
	" " " " Feb.	17 29	3 60	30	20 65	41 84	
	" " " " Mar.	110 90	10 34	1 02	46 56	168 82	
	State tax of 1892					10,047 43	
	del. local refunded A. G. O.	15 89	7 09			22 98	
	interest on bal. $353.19 from Jan. 1					5 30	
	redemptions rec'd co. tr., Jan.					8 93	
	" " " Feb.					58 82	
	" " " Mar.					20 45	
June 30	del. State rec'd co. tr., Apr.	145 90	36 16	12 26	116 25	310 57	
	" " " " May	28 37	1 73			30 10	
	" " " " June	37 68	3 71			41 39	
	" local refunded A. G. O.	4 60	4 05	23	37	9 25	
	charged back taxes	39 64			86 26	125 90	
	interest on charged back taxes					12 11	
	redemptions rec'd co. tr., Apr.					352 33	
	" " " May					14 20	
1892							
Sept. 30	By cash rec'd co. tr., gen'l acc't, Sept. 27						$121 25
	" " " del. State, " 27	572 49	182 12	130 79	660 71		1,546 11
	del. local rec'd A. G. O. July	3 89	66				4 55
	" " " " Aug.	62 44	12 31		37		75 12
	" " " " Sept.	38 63	12 95				51 58
	error in footing Jan. abstract	53	12				65
Dec. 31	cash rec'd co. tr., gen'l acc't, Dec. 20						188 20
	" " " del. State	83 14	14 05	1 69	40 30		139 18
1893							
Mar. 31	" " " State, 1892, Mar. 14	9,313 66					9,313 66
June 30	" " " " 1892, Apr. 22	353 19					353 19
	" " " gen'l acc't, June 23						147 17
	" " " del. State, " 23	1,006 66	49 68	5 97	209 65		1,271 96
	" " " " local, " 23	15 89	7 09				22 98
	del. local rec'd A. G. O., Apr.	11 05	4 55				15 60
	taxes, etc., collected at land office	59 19	14 21				73 40
	del. State of 1892	733 77					733 77
	balance to new account					280 11	
	Totals					$14,058 37	$14,058 37
	To balance from old law division of account						$67 37
	By " " new " " " "						280 11
	Net balance due county						$212 74

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Table No. 104.—*Ingham county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892									
Sept. 30	To balance from old account, July 1	12	--	$9 98	$66 29				
Dec. 31	taxes charged back	--	--		33 91				
1893									
June 30	interest	--	--		3 98				
1892									
Sept. 30	By cash rec'd co. tr., Sept. 28					9	2	$2 98	$66 29
Dec. 31	" " " Dec. 19					6	11	03	1 00
1893									
June 30	interest					--	--		3 01
	balance to new account					--	--		33 88
	Totals				$104 18	--	--		$104 18

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Table No. 104.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To cash paid co. tr., del. local	$452 08	$83 21		$6 68	$541 97	
	" " " State tax	579 24				579 24	
	del. State rec'd co. tr., July	50 53	5 80	$1 60	1 00	58 93	
	" " " " Aug.	33 49	3 53			37 02	
	" " " " Sept.	31 96	4 42		17 00	53 40	
	" local refunded at A. G. O.	5 69	2 21		1 85	9 75	
	am't paid School for the Blind, Aug. 6					9 33	
	" " " " Deaf, " 25					124 22	
Dec. 31	cash paid co. tr., del. local, Dec. 19	179 35	38 90		2 35	220 60	
	del. State rec'd co. tr., Oct.	59 44	8 95	26	33 50	102 15	
	" " " " Nov.	9 74	1 20		5 00	15 94	
	" " " " Dec.	12 63	1 83		5 00	19 46	
	red'pt'ns " " Oct.					14 50	
	" " " " Dec.					41 67	
	del. local refunded at A. G. O.	25 04	11 85		58	37 47	
1893							
Mar. 31	" State rec'd co. tr., Jan.	11 55	1 76		4 34	17 65	
	" " " " Feb.	10 31	3 54	1 21	2 00	17 06	
	" " " " Mar.	42 08	11 68	5 08	11 00	69 84	
	red'pt'ns " " Jan.					9 32	
	" " " Mar.					21 78	
	State tax of 1892					26,374 54	
	interest on bal., $231.19, from Jan. 1					3 47	
June 30	del. State rec'd co. tr., Apr.	108 21	21 13	4 04	42 60	175 98	
	" " " " May	20 44	1 26			21 70	
	" " " " June	8 01	95	98	5 51	15 45	
	red'pt'ns " " Apr.					65 40	
	" " " May					66 66	
	" " " June					27 07	
	del. local refunded at A. G. O.	1 89	79	84	1 00	4 52	
	charged back taxes	2 05			4 10	6 15	
	interest on charged back taxes					1 61	
	" " bal., $2,887.27, from Mar. 31					43 31	
1892							
Sept. 30	By balance from old account, July 1						$339 72
	cash rec'd co. tr., gen. acc't, Sept. 28						130 88
	" " " del. State, " 28	309 95	62 32	64 45	213 89		650 61
	del. local rec'd A. G. O., July	19 54	3 33				22 87
	" " " " Aug.	145 82	31 02		1 50		178 34
	" " " " Sept.	19 68	6 76		2 70		29 14
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 19						183 55
	" " " del. State, " 19	116 00	13 75	1 60	18 00		149 35
1893							
Mar. 31	" " " State, 1892, Mar. 21	10,000 00					10,000 00
June 30	" " " " " Apr. 27	13,052 81					13,052 81
	" " " gen. acc't, " 27						56 14
	" " " del. State, " 27	81 81	11 98	26	43 50		137 55
	" " " " local, " 27	25 04	11 85		58		37 47
	del. local rec'd A. G. O., Apr.	24 43	10 29		2 07		36 79
	taxes, etc., collected at land office	16 83					16 83
	del. State of 1892	570 14					570 14
	To balance to new account						3,264 97
	Totals					$28,807 16	$28,807 16
	To balance from old law division of account					$33 88	
	" " new " " "					3,264 97	
	Aggregate balance due State					$3,298 85	

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Table No. 105.—*Ionia county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892									
Sept. 30	To cash paid co. tr., Sept. 28	9	2	$0 69	$15 23				
Dec. 31	" " " " 30				22				
	interest				69				
Sept. 30	By balance from old account, July 1					12		$0 91	$15 23
	interest								91
	Totals				$16 14				$16 14

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$350 44	
	cash paid co. tr., del. local, Sept. 28	$10 90	$0 57			11 47	
	del. State rec'd co. tr., July	8 29	50			8 79	
	" " " " Aug.	6 99	74		$1 00	8 73	
	" " " " Sept.	2 22	18			2 40	
	red'pt'ns " " "					54 89	
	am't paid School for Blind, Aug. 6					8 75	
	" " " " Deaf, " 25					75 21	
Dec. 31	del. State rec'd co. tr., Oct.	3 54	42		2 00	5 96	
	" " " " Nov.	13 25	2 38		10 00	25 63	
	" " " " Dec.	6 39	1 45	$0 06	8 00	15 90	
	" local rec'd A. G. O.	8 21	2 67		1 00	11 88	
	red'pt'ns rec'd co. tr., Dec.					4 16	
1893							
Mar. 31	del. State " " Jan.	24 47	3 03		2 00	29 50	
	" " " " Feb.	11 04	1 20	04	4 00	16 38	
	" " " " Mar.	7 66	26		2 00	9 92	
	State tax of 1892					23,862 67	
	red'pt'ns rec'd co. tr., Jan.					20 58	
	interest on bal., $63 53, from Jan. 1					95	
June 30	del. State rec'd co. tr., Apr.	20 51	5 12	90	16 75	43 28	
	" " " " May	9 20	2 67	21	8 60	20 78	
	" " " " June	1 03	13	02	1 00	2 18	
	red'pt'ns " " Apr.					51 91	
	" " " May					15 35	
	charged back taxes	4 34			6 50	10 84	
	interest on charged back taxes					1 23	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 28						$105 06
	" " " del. State, " 28	151 31	24 07	10 12	69 45		254 95
	" " " " local, " 28				1 90		1 90
Dec. 31	" " " gen. acc't, Dec. 17						128 85
	" " " del. State, " 17	17 50	1 42		1 00		19 92
1893							
Mar. 31	" " " State, 1892, Mar. 29	23,689 41					23,689 41
June 30	" " " gen. acc't, Apr. 21						4 16
	" " " " " June 27						58 98
	" " " del. State, Apr. 21	23 18	4 25	06	20 09		47 49
	" " " " " June 27	43 17	4 59	04	8 00		55 80
	" " " " local, Apr. 21	8 21	2 67		1 00		11 88
	del. State, 1893	173 26					173 26
	To balance to new account						108 12
	Totals					$24,669 78	$24,669 78
	To balance from old law divsion of account						
	" " new " " " "					$108 12	
	Aggregate balance due State					$108 12	

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Table No. 106.—*Iosco county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1893 June 30	To taxes collected co. tr., Mar.	3	--	$0 03	$2 28				
	interest	--	--	--	03				
1892 Sept. 30	By balance from old account, July				--	12	--	$1 08	$17 92
	interest				--	--	--	--	1 08
1893 June 30	Balance to new account				16 69				
	Totals				$19 00	--	--	--	$19 00

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 June 30	To balance from old account, July 1					$1,346 43	
	del. State rec'd co. tr., July	$9 87	$2 26	$0 66	$3 54	21 33	
	" " " " Aug.	17 63	5 11	3 89	22 90	49 53	
	" " " " Sept.	7 88	98		60	9 46	
	am't paid School for Deaf, Aug. 25					75 75	
	red'pt'ns rec'd co. tr., Aug.					11 46	
	int. on bal., $1,346.43, from July 1					20 20	
Dec. 31	del. State rec'd co. tr., Oct.	32 45	15 44	7 76	76 35	132 00	
	" " " " Nov.	2 79	28			3 07	
	" " " " Dec.	18 59	24 79	5 90	82 10	131 38	
	int. on bal., $1,466.59, from Oct. 1					22 00	
1893 Mar. 31	del. State rec'd co. tr., Jan.	18 52	35 07	4 75	83 87	142 21	
	" " " " Feb.	45 57	15 60	7 47	106 09	174 73	
	" " " " Mar.	24 31	11 21	2 70	29 87	68 09	
	State tax of 1892					6,279 67	
	del. local refunded A. G. O.	3 63	1 98	06	1 00	6 67	
	int. on bal., $1,741.32, from Jan. 1					26 12	
June 30	del. State rec'd co. tr., Apr.	92 29	10 30	3 98	50 25	156 82	
	" " " " May	13 08	1 36	53	1 60	16 57	
	" " " " June	2 96	2 43	15	3 15	8 69	
	charged back taxes	71 41			185 40	256 81	
	int. on charged back taxes					36 04	
	" bal., $4,297.55, from Mar. 31					64 46	
1892 Sept. 30	By del. local rec'd A. G. O., Aug.	14 66	2 35				$17 01
	" " " " " Sept.	23 25	7 13				30 38
Dec. 31	" " " " " Nov.	25 37	8 53				33 90
1893 June 30	cash rec'd co. tr., State 1892	4,072 94					4,072 94
	del local rec'd A. G. O., May	238 72	98 12				336 84
	taxes, etc., collected Land office	6 48	2 09				8 57
	excess int. charged Mar. 31						33
	To balance new account						4,559 52
	Totals					$9,059 49	$9,059 49
	By balance from old law division of account					$16 69	
	To balance from new law division of account					4,559 52	
	Net balance due State					$4,542 83	

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Table No. 107.—*Iron county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account, July 1	--	--		$0 03				
1893 June 30	To balance to new account					--	--		$0 03
	Totals				$0 03	--	--		$0 03

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$275 56	
	del. State rec'd co. tr., July	$143 63	$42 07	$41 78	$217 80	445 28	
	" " " " Aug.	79 01	9 78		1 00	89 79	
	" " " " Sept.	21 88	2 45		10 00	34 33	
	red'pt'ns " " July					8 45	
	am't paid School for the Deaf, Aug. 25					40 00	
	interest on bal., $275.56, from July 1					4 13	
Dec. 31	del. State rec'd co. tr., Oct.	16 67	10 41	1 33	21 44	49 85	
	" " " " Nov.	11 20	2 02	02	13 00	26 24	
	" " " " Dec.	12 15	2 26		114 14	128 55	
	red'pt'ns " " Oct.					2 00	
	del. local refunded at A. G. O.	22 05	9 46		50	32 01	
	interest on bal., $393.36, from Oct. 1					13 40	
1893 Mar. 31	del. State rec'd co. tr., Jan.	53 97	9 70	07	235 48	299 22	
	" " " " Feb.	8 79	2 95	07	28 17	39 98	
	" " " " Mar.	82 98	12 01	28	23 85	119 12	
	State tax of 1892					6,430 35	
	del. local refunded at A. G. O.	41 24	17 26	1 66	7 95	68 11	
	am't paid No. Mich. asylum					671 75	
	interest on bal., $1,103.01, from Jan. 1					16 55	
June 30	del. State rec'd co. tr., Apr.	278 51	49 03	72	315 00	643 26	
	" " " " May	51 57	2 74			54 31	
	" " " " June	1 35	43	65	2 00	4 43	
	red'pt'ns " " Apr.					90 24	
	" " " " May					27 56	
	del. local refunded at A. G. O.	8 01	2 79	1 06	1 00	12 86	
	charged back taxes	66 13			112 85	178 98	
	interest on charged back taxes					24 44	
	interest on bal., $3,136.88, from Mar. 31					47 05	
1892 Dec. 31	By del. local rec'd A. G. O., Nov.	29 66	13 87		3 00		$46 53
1893 June 30	cash rec'd co. tr., State, 1892, May 29	3,000 00					3,000 00
	" " " " 1892, June 22	1,101 04					1,101 04
	del. local rec'd A. G. O., Apr.	23 05	9 74		2 25		35 04
	excess of interest charged Mar. 31						21
	del. State of 1892	1,476 09					1,476 09
	To balance to new account						4,218 84
	Totals					$9,877 75	$9,877 75
	To balance from old law division of account					$0 03	
	" " new " " "					4,218 84	
	Aggregate balance due State					$4,218 87	

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Table No. 108.—*Isabella county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$1 50	$25 06				
1893 June 30	taxes charged back	--	--		2 50				
	interest	--	--		1 50				
1892 Sept. 30	By cash rec'd of co. tr., Sept. 28					9	2	$1 12	$25 06
Dec. 31	" " " " Dec. 30					6	--	01	88
	interest					--	--		1 13
1893 June 30	To balance to new account					--	--		2 49
	Totals				$29 06	--	--		$29 06

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Table No. 108.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$1,260 97	
	cash paid co. tr., del. local, Sept. 28	$146 18	$26 68		$0 41	173 23	
	collections in excess of a'mt prev. ch'd	13			1 00	1 13	
	del. State rec'd co. tr., July	28 18	3 84	$1 19	3 60	36 76	
	" " " " Aug.	20 69	8 25	2 72	15 70	47 36	
	" " " " Sept.	70 51	29 13	8 14	140 45	248 23	
	red'pt'ns " " Aug.					17 91	
	" " " Sept.					13 39	
	del. local ref'd A. G. O.	5 86	1 58	27		7 71	
	am't paid School for the Deaf, Aug. 6					66 40	
	" " " " " Blind, " 25					12 70	
Dec. 31	cash paid co. tr., del. local, Dec. 29	68 23	15 23		05	83 61	
	del. State rec'd co. tr., Oct.	43 50	46 07	21 24	106 69	217 50	
	" " " " Nov.	52 33	50 98	12 93	105 60	221 83	
	" " " " Dec.	68 30	52 96	16 61	107 40	245 27	
	" Jocal ref'd A. G. O.	17 74	23 56			41 30	
1893							
Mar. 31	" State rec'd co. tr., Jan.	24 70	11 03	47	21 10	57 30	
	" " " " Feb.	27 49	22 79	5 64	33 93	89 85	
	" " " " Mar.	100 18	35 32	9 74	71 90	217 14	
	red'pt'ns " " "					5 04	
	State tax of 1892					7,535 58	
	interest on bal., $725.90, from Jan. 1					10 89	
June 30	del. State rec'd co. tr., Apr.	128 16	44 23	15 02	156 72	344 13	
	" " " " May	23 87	3 12		12 50	39 49	
	" " " " June	34 46	6 13	3 59	16 39	60 62	
	red'pt'ns " " Apr.					213 41	
	" " " June					13 15	
	del. local ref'd A. G. O.	8 27	9 82			18 09	
	charged back taxes	8 95			21 30	30 25	
	interest on charged back taxes					7 23	
	" " " bal., $367.34, from Mar. 31					5 51	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 28						$180 11
	" " " del. local, " 28			2 47			2 47
	" " " " State	420 72	132 46	100 77	597 64		1,251 59
	" " " State	02					02
	del. local rec'd A. G. O., Aug.	45 98	7 47				53 45
	" " " " Sept.	28 11	9 44		05		37 60
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 29						110 40
	" " " del. State, " 29	119 33	41 35	12 05	160 75		333 48
	" " " " local, " 29			27			27
1893							
Mar. 31	" " " State, 1892	6,863 38					6,863 38
June 30	" " " " 1892	727 89					727 89
	del. local rec'd A. G. O., Apr.	17 89	7 47		87		26 23
	" " " " May	16 29	6 69		10		23 08
	taxes, etc., collected at land office	6 99	28				7 27
	del. State of 1892	672 20					672 20
	To balance to new account						1,053 53
	Totals					$11,342 97	$11,342 97
	To balance from old law division of account					$2 49	
	" " new " " " "					1,053 53	
	Aggregate balance due State					$1,056 02	

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Table No. 109.—*Isle Royal county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Dr.	Cr.
1893 Mar. 31	To State tax of 1892	$125 61	
	By cash received, county treasurer on State tax of 1892		$125 61
	Totals	$125 61	$125 61

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Table No. 110.—*Jackson county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$2 31	$38 54				
1893 June 30	interest	--	--		2 31				
1892 Sept. 30	By cash rec'd co. tr., Sept. 29					9	1	$1 74	$38 54
Dec. 31	" " " Dec. 19					6	11	02	57
	interest					--	--		1 76
1893 June 30	balance to new account				02				
	Totals				$40 87	--	--		$40 87

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old acc't, July 1					$420 53	
	del. State rec'd co. tr., July	$28 90	$6 52	$1 09	$6 00	42 51	
	" " " " Aug.	133 53	41 99	5 89	22 60	204 01	
	" " " " Sept.	9 78	1 53		5 00	16 31	
	am't paid School for the Blind, Aug. 6					34 81	
	" " " " " Deaf, " 25					62 65	
Dec. 31	del. State rec'd co. tr., Oct.	79 46	19 82	1 60	19 19	120 07	
	" " " " Nov.	29 16	2 67	08	1 00	27 86	
	" " " " Dec.	12 85	2 46	17	1 00	16 48	
1893 Mar. 31	" State rec'd co. tr., Jan.	36 64	23 03	3 93	24 60	88 20	
	" " " " Feb.	45 48	33 29	7 07	24 27	110 02	
	" " " " Mar.	44 15	14 13	3 12	13 80	74 20	
	State tax of 1892					$8,933 84	
	interest on bal., $164.41, from Jan. 1					2 47	
June 30	del. State rec'd co. tr., Apr.	225 88	56 80	04	109 80	392 52	
	" " " " May	26 46	1 48			27 94	
	" " " " June	3 62	48			4 10	
	interest on bal., $436.83, from Mar. 31					6 55	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 29					46 27	
	" " " del. State, " 29	273 95	55 25	2 26	42 80		$374 26
Dec. 31	" " " gen. acc't, Dec. 19						97 46
	" " " del. State, " 19	172 21	50 04	6 98	33 60		262 83
1893 Mar. 31	" " " State, 1892	38,351 67					38,351 67
June 30	del. State tax of 1892	582 17					582 17
	To balance to new account						870 41
	Totals					$40,585 07	$40,585 07
	By balance from old law division of account					$0 02	
	To " " new " " " "					870 41	
	Net balance due State					$870 39	

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Table No. 111.—*Kalamazoo county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1893 June 30	To taxes charged back	--	--		$5 02				
1893 June 30	To balance to new account					--	--		$5 02
	Totals				$5 02	--	--		$5 02

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$197 11	
	del. State rec'd co. tr., July	$5 41	$0 32			5 73	
	" " " " Aug.	4 68	41			5 09	
	" " " " Sept.	22 59	3 82			26 41	
	" local refunded A. G. O.	5 35	1 54			6 89	
	amount paid School for Deaf					36 51	
Dec. 31	del. State rec'd co. tr., Oct.	2 52	1 98	$4 78	$1 00	10 28	
	" " " " Dec.	26 37	4 69		5 00	36 06	
1893 Mar. 31	del. State rec'd co. tr., Jan.	6 39	1 06		3 00	10 45	
	" " " " Feb.	25 79	3 60	31	5 00	34 70	
	" " " " Mar.	22 57	1 16		2 00	25 73	
	State tax of 1892					33,910 10	
	del. local ref'd A. G. O.	5 08	3 68			8 76	
	interest on bal., $46.34, from Jan. 1					70	
June 30	del. State rec'd co. tr., Apr.	12 48	86		2 00	15 34	
	" " " " May	31 90	1 70		1 00	34 60	
	" " " " June	33	02			35	
	charged back taxes	1 43	2 60			4 03	
	interest on charged back taxes					83	
	interest on bal., $8.37, from Mar. 31					13	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 28						$2 08
	" " " del. State, " 28	147 85	16 71	52	30 00		195 08
Dec. 31	cash rec'd co. tr. gen. acc't, Dec. 20						36 51
	" " " del. State, " 20	32 68	4 55				37 23
	" " " " local	5 35	1 54				6 89
1893 Mar. 31	" " " State tax 1892, Feb.	15,000 00					15,000 00
	" " " " " " Mar.	18,641 67					18,641 67
June 30	" " " gen. acc't, June 26						39
	" " " del. State " 26	83 64	12 49	5 09	16 00		117 22
	del. State tax of 1892	268 43					268 43
	To balance to new account						64 35
	Totals					$34,369 80	$34,369 80
	To balance from old law division account					$5 02	
	" " new " " "					64 35	
	Aggregate balance due State					$69 37	

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Table No. 112.—*Kalkaska county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To cash paid co. tr., Sept. 28				$0 11				
1892 Sept. 30	By balance from old account, July								$0 11
	Totals				$0 11				$0 11

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	balance from old account, July 1					$650 51	
	cash paid co. tr. del. local, Sept. 28	$260 83	$37 52		$5 11	303 46	
	" " " State, " 28	62				62	
	del. State rec'd co. tr., July	28 70	6 39	$1 40	$19 20	55 69	
	" " " " Aug.	25 83	7 15	2 00	12 90	48 88	
	" " " " Sept.	23 98	5 80	1 29	9 10	40 17	
	red'pt'ns rec'd co. tr., Aug.					10 60	
Dec. 31	cash paid co. tr., del. local, Dec. 20	16 01	4 51		1 82	22 34	
	del. State rec'd co. tr., Oct.	41 67	23 18	5 75	49 94	120 54	
	" " " " Nov.	25 00	4 14	78	11 10	41 02	
	" " " " Dec.	22 88	11 70	1 69	20 00	56 27	
	" local ref'd at A. G. O.	14 63	9 91		55	25 09	
1893 Mar. 31	" State rec'd co. tr., Jan.	22 46	14 78	8 32	26 98	72 54	
	" " " " Feb.	9 12	3 79	42	12 95	26 30	
	" " " " Mar.	79 80	11 35	1 35	28 75	121 25	
	State tax of 1892					4,646 94	
	del. local ref'd A. G. O.	3 14	2 38		60	6 12	
	interest on balance, $342.92, from Jan. 1					3 64	
June 30	del. State rec'd co. tr., Apr.	137 74	34 23	8 05	94 79	274 32	
	" " " " May	12 60	3 34		32 00	48 94	
	" " " " June	188 71	11 65	2 31	8 00	210 67	
	red'pt'ns " " Apr.					74 33	
	" " " " May					7 06	
	" " " " June					64 67	
	charged back taxes	22 44			31 95	54 39	
	interest on charged back taxes					7 27	
	" " bal., $461.35, from Mar. 31					6 93	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 28						$31 77
	" " " del. State, " 28	399 78	112 12	50 40	370 57		933 82
	del. local rec'd A. G. O., Aug.	7 10	2 44		82		10 36
	" " " " " Sept.	8 91	2 07		1 00		11 98
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 20						10 60
	" " " del. State, " 20	78 51	19 34	4 69	42 20		144 74
1893 Mar. 31	del. local rec'd A. G. O., Mar.	4 50	1 90		83		7 23
June 30	cash rec'd co. tr., State tax 1892	3,784 70					3,784 70
	del. local rec'd A. G. O., Apr.	16 30	7 14		3 65		27 09
	" " " " " May	2 75	1 24		90		4 89
	taxes, etc., col. at land office	185 13	20 28				205 41
	del. State of 1892	862 29					862 29
	To balance to new account						977 18
	Totals					$7,001 06	$7,001 06
	To balance from new law division of account					$977 18	
	Aggregate balance due State					$977 18	

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Table No. 113.—*Kent county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$19 09	$318 16				
1892 June 30	taxes charged back	--	--		528 36				
	interest		--		19 09				
1892 Sept. 30	By cash rec'd co. tr., Sept. 29					9	1	$14 81	$318 16
Dec. 31	" " " Dec. 22					6	8	15	4 78
	interest					--	--		14 46
1893 June 30	To balance to new account					--	--		528 21
	Totals				$865 61	--	--		$865 61

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$2,293 23	
	cash paid co. tr. del. local, Sept. 29	$22 52	$3 16			25 68	
	del. State rec'd co. tr., July	24 83	5 39	$1 48	$6 00	37 70	
	" " " " Aug.	23 08	12 85	8 81	19 80	64 54	
	" " " " Sept.	224 79	27 47	3 21	9 20	264 67	
	red'pt'ns " " July					12 80	
	" " " Sept.					24 55	
	del. local refunded A. G. O.	12 22	8 45			20 67	
	error in amount charged back	05				05	
	am't paid School for the Deaf, Aug. 25					316 43	
Dec. 31	del. State rec'd co. tr., Oct.	32 98	8 47	1 52	14 67	57 64	
	" " " " Nov.	55 05	25 66	5 79	64 93	151 43	
	" " " " Dec.	354 96	46 59	1 59	99 97	503 11	
	red'pt'ns " " Oct.					29 05	
	" " " Nov.					2 07	
	" " " Dec.					28 47	
	del. local refunded A. G. O.	4 80	3 29			8 09	
1893 Mar. 31	" State rec'd co. tr., Jan.	80 89	29 72	8 69	99 61	218 91	
	" " " " Feb.	24 22	8 48	1 00	28 27	61 97	
	" " " " Mar.	267 76	31 22	07	15 83	314 88	
	redemptions rec'd co. tr., Jan.					5 76	
	" " " Feb.					7 93	
	State tax of 1892					62,796 53	
	del. local ref'd A. G. O.	15 29	6 61	30	1 00	23 20	
	interest on bal., $779.86, from Jan. 1					11 70	
June 30	del. State rec'd co. tr., Apr.	88 40	35 45	10 20	93 61	227 66	
	" " " " May	7 31	2 89	2 31	7 75	20 26	
	" " " " June	58 53	23 44	19 40	52 22	153 59	
	red'pt'ns " " Apr.					43 97	
	" " " June					3 42	
	charged back taxes	175 76			96 01	271 77	
	interest on charged back taxes					69 66	
	interest on bal., $62,028.82, from Mar. 31					930 43	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 29						$306 57
	" " " del. State, " 29	1,124 89	196 25	136 01	555 19		2,012 34
Dec. 31	" " " gen. acc't, Dec. 22						353 78
	" " " del. State, " 22	272 70	45 76	13 50	35 00		366 96
	" " " " local " 22	12 22	8 45				20 67
1893 June 30	del. State of 1892	2,180 22					2,180 22
	To balance to new account						63,766 28
	Totals					$69,006 82	$69,006 82
	To balance from old law division of account					$528 21	
	" " new " " "					63,766 28	
	Aggregate balance due State					$64,294 49	

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Table No. 114.—*Keweenaw county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$109 24	
	cash paid co. tr., gen. acc't, Sept. 28					213 16	
	del. State rec'd co. tr., July	$0 87	$0 05			92	
	" " " " Aug.	1 33	10			1 43	
	" " " " Sept.	13 83	2 63			16 46	
	error in am't charged back, June	08				08	
Dec. 31	cash paid co. tr., gen. acc't, Dec. 20					29 49	
	del. State rec'd co. tr., Oct.	6 76	61			7 37	
	" " " " Nov.	16	02			18	
	" " " " Dec.	2 43	48		$2 00	4 91	
1893							
Mar. 31	" " " " Jan.	14 06	3 40		17 00	34 46	
	" " " " Feb.	1 78	01			1 79	
	" " " " Mar.	1 28	02			1 30	
	State tax of 1892					3,767 79	
	interest on bal., $12.46, from Jan. 1					19	
June 30	del. State rec'd co. tr., Apr.	45 31	22 45	$8 02	8 80	84 58	
	" " " " May	81 87	13 36		12 00	107 23	
	interest on bal., $50.01, from Mar. 31					75	
1892							
Sept. 30	By cash rec'd co. tr., del. State, Sept. 28	269 25	19 05	2 90	$1 20		$322 40
	erroneous credit to Lake Co. in June						29 49
Dec. 31	cash rec'd co. tr., del. State	16 03	2 86				18 89
1893							
Mar. 31	" " " State of 1892	3,247 78					3,247 78
June 30	del. State of 1892	520 01					520 01
	To balance to new account						242 76
	Totals					$4,381 33	$4,381 33

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Table No. 115.—*Lake county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1893. June 30	To taxes charged back				$69 85				
	To balance to new account								$69 85
	Totals				$69 85				$69 85

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$476 61	
	cash paid co. tr. del. local, Sept. 30	$301 01	$46 76		$14 26	262 03	
	del. State rec'd co. tr., July	14 82	1 52	$0 45	2 00	18 79	
	" " " " Aug.	4 81	98	45	4 06	10 24	
	" " " " Sept.	7 00	1 09		18 00	26 09	
	red'pt'ns " " Apr.					29 49	
	collections in excess of am't previously charged back	08					08
Dec. 31	cash paid co. tr., del. local, Dec. 22	110 02	37 12		2 06	149 20	
	del. State rec'd co. tr., Oct.	12 58	2 25	32	20 00	35 16	
	" " " " Nov.	24 42	26 75	4 17	43 78	99 12	
	" " " " Dec.	16 20	3 41	42	24 29	44 32	
	red'pt'ns " " Oct.					8 09	
1893 Mar. 31	del. State rec'd co. tr., Jan.	26 95	13 73	7 06	24 06	71 79	
	" " " " Feb.	18 62	4 92	1 47	11 02	36 03	
	" " " " Mar.	63 50	16 98	2 92	41 20	124 60	
	State tax of 1892					1,858 39	
	redemptions rec'd co. tr., Jan.					6 75	
	interest on bal., $187.29, from Jan. 1					2 81	
June 30	del. State rec'd co. tr., Apr.	185 58	45 82	21 90	156 40	409 65	
	" " " " May	55 53	3 06		1 50	60 09	
	" " " " June	4 88	4 01	1 90	12 60	23 39	
	red'pt'ns " " Apr.					3 45	
	charged back taxes	2 24			8 17	10 41	
	interest on charged back taxes					1 13	
	interest on bal., $1,629.39, from Mar. 31					24 44	
1892 Sept. 30	By cash rec'd, co. tr. gen. acc't, Sept. 30						$4 75
	" " " del. State, " 30	366 42	63 60	18 46	286 55		635 03
	" " " State tax, " 30	98 86					98 86
	del. local rec'd A. G. O., Aug.	110 02	37 12		2 06		149 20
Dec. 31	cash rec'd, co. tr. gen. acc't, Dec. 22						29 49
	" " " del. State " 22	26 68	3 62	90	24 00		55 15
1893 June 30	" " " State, 1892, Apr. 24	187 29					187 29
	del. State of 1892	493 67					493 67
	To balance to new account						2,164 76
	Totals					$3,818 20	$3,818 20
	To balance from old law division of account					$69 85	
	" " new " " "					2,164 76	
	Aggregate balance due State					$2,234 61	

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Table No. 116.—*Lapeer county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$0 16	$2 60				
1893 June 30	taxes charged back	--	-		10 75				
	interest	--	--		16				
1892 Sept. 30	By cash rec'd of co. tr., Sept. 27					9	3	$0 12	$2 60
Dec. 31	" " " " Dec.					--	--		04
1893 June 30	interest					--	--		12
	To balance to new account					--	--		10 75
	Totals				$13 51	--	--		$13 51

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$132 49	
	cash paid co. tr., del. local, Sept. 27	$18 72	$2 43			21 15	
	del. State rec'd co. tr., May sale	29 62	9 44	$8 31	$37 87	85 24	
	" " " " July	19 85	19 42	94	5 00	45 21	
	" " " " Aug.	4 36	48			4 84	
	" " " " Sept.	14 10	1 11		1 00	16 21	
	am't paid School for the Deaf, Aug. 25					101 31	
Dec. 31	del. State rec'd co. tr., Oct.	11 63	1 43	22	2 00	15 28	
	" " " " Nov.	2 01	20			2 21	
	" " " " Dec.	16 07	4 63	1 68	11 00	33 38	
	" local ref'd A. G. O.	4 66	1 54		1 45	7 65	
1893 Mar. 31	del. State rec'd co. tr., Jan.	46 99	9 25	41	15 00	71 65	
	" " " " Feb.	16 70	3 75	09	15 00	35 54	
	" " " " Mar.	6 54	1 53		11 00	19 07	
	State tax of 1892					17,583 03	
	del. local refunded A. G. O.	4 15	1 89		2 92	8 96	
	interest on balance, $58.52, from Jan. 1.					88	
June 30	del. State rec'd co. tr., Apr.	39 63	5 94	49	22 98	70 04	
	" " " " May	18 99	1 49		6 00	26 48	
	" " " " June	40 14	1 47			41 61	
	charged back taxes	8 60			18 60	27 20	
	interest on charged back taxes					3 63	
	" " bal., $184.78, from Mar. 31					2 77	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 27						$6 49
	" " " del. State, " 27	117 07	23 89	4 76	51 43		197 15
Dec. 31	" " " gen. acc't, Dec. 21						101 31
	" " " del. State, " 21	67 93	30 45	9 25	43 87		151 50
1893 Mar. 31	" " " State, 1892, Mar. 23	17,394 17					17,394 17
	del. local rec'd A. G. O., Mar.	4 15	1 89		2 92		8 96
June 30	" State of 1892	188 85					188 85
	To balance to new account						357 39
	Totals					$18,405 82	$18,405 82
	To balance from old law division of account					$10 75	
	" " new " " " "					357 39	
	Aggregate balance due State					$368 14	

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Table No. 117.—*Leelanaw county in account with the State of Michigan.*

Quarter ending.	Old tax law division of	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892									
Sept. 30	To balance from old account	12	--	$1 20	$20 06				
Dec. 31	taxes collected by co. tr., Dec. 30	6	--	2 40	80 53				
1893									
June 30	" " " " Mar. 31	3	--	2 67	178 23				
	interest	--	--		6 27				
1892									
Sept. 30	By cash rec'd of co. tr., Sept. 29					9	1	$0 90	$20 06
Dec. 31	" " " " Dec. 17					--	--		80
1893									
June 30	" " " " May 11					--	--		82 92
	" " " " June 27					--	--		31
	interest					--	--		90
	To balance to new account					--	--		180 60
	Totals				$285 09	--	--		$285 09

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Table No. 117.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$242 02	
	cash paid co. tr., del. local, Sept. 29	$44 12	$7 37		$1 30	52 80	
	" " " State, Sept. 29	20					20
	del. State rec'd co. tr., July	2 28	24			2 52	
	" " " " Aug.	5 40	1 06	$0 55	6 00	12 01	
	" " " " Sept.	8 36	3 16	50	25 80	37 82	
	error in am't prev'ly charged back	02					02
	red'pt's rec'd co. tr., July					9 24	
	" " " Aug.					7 45	
Dec. 31	cash paid co. tr., del. local, Dec. 17	6 59	1 12			7 71	
	del. State rec'd co. tr., Oct.	10 08	5 26	1 25	26 40	42 99	
	" " " " Nov.	1 12	20		1 00	2 32	
	" " " " Dec.	6 22	2 56	45	8 69	17 92	
	red'pt'ns " " Nov.					4 34	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	4 82	79		7 00	12 61	
	" " " " Feb.	4 94	41			5 35	
	" " " " Mar.	21 36	1 21		5 00	27 57	
	red'pt'ns " " Feb.					8 98	
	State tax of 1892					1,569 91	
	del. local refunded at A. G. O.	5 98	3 37	25	1 35	10 95	
	interest on bal., $67.57, from Jan. 1					1 01	
June 30	del. State rec'd co. tr., Apr.	30 55	34 08	5 67	51 10	121 40	
	" " " " May	4 80	60		3 00	8 40	
	" " " " June	5 37	69	44	1 00	7 50	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 29						$21 74
	" " " del. State, " 29	108 28	21 92	15 58	132 50		278 28
	del. local rec'd A. G. O., July	6 59	1 12				7 71
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 17						16 69
	" " " del. State, " 17	16 04	4 48	1 05	31 80		53 37
1893							
Mar. 31	" " " State of 1892	1,444 20					1,444 20
June 30	cash rec'd co. tr., gen. acc't, May						4 34
	" " " " " June						439 67
	" " " del. State, May	17 42	8 02	1 70	36 09		63 23
	" " " " " June	31 12	2 41		12 00		45 53
	" " " " local, "	5 98	3 37	25	1 35		10 95
	taxes, etc., collected at land office	21 22	3 11				24 33
	del. State of 1892	125 71					125 71
	balance to new account					316 71	
	Totals					$2,530 75	$2,530 57
	To balance from old law division of account						$180 60
	By " " new " " " "						316 71
	Net balance due county						$136 11

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Table No. 118.—*Lenawee county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1893 June 30	To taxes charged back				$2 69				
	To balance to new account								$2 69
	Totals				$2 69				$2 69

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$228 54	
	del. State rec'd co. tr., July	$7 20	$0 36			7 56	
	" " " " Aug.	3 57	38			3 95	
	" " " " Sept.	8 12	59			8 71	
	" " " " May sale	45 63	13 78	$15 38	$46 60	121 39	
	am't paid School for the Deaf, Aug. 25					29 31	
Dec. 31	del. State rec'd co. tr., Oct.	12 60	1 54		4 00	18 14	
	" " " " Nov.	1 46	25		3 00	4 71	
	" " " " Dec.	27 14	4 17		6 00	37 31	
	" local refunded A. G. O.	4 34	1 98		3 25	9 57	
1893 Mar. 31	" State rec'd co. tr., Jan.	9 85	1 32		4 00	15 17	
	" " " " Feb.	12 30	54			12 84	
	" " " " Mar.	14 68	49			15 17	
	State tax of 1892					$7,677 92	
	interest on bal., $89.73, from Jan. 1					1 05	
June 30	del. State rec'd co. tr., Apr.	36 78	6 64	2 50	11 00	56 92	
	" " " " May	2 44	13			2 57	
	" " " " June	10 26	84			11 10	
	charged back taxes	1 79			4 00	5 79	
	interest on charged back taxes					84	
	" " bal., $43.53, from Mar. 31					65	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 30						$4 53
	" " " del. State, " 30	146 53	20 72	4 31	48 20		219 76
	" " " " local, " 30	7 17	7 08				14 25
Dec. 31	" " " gen. acc't, Dec. 22						29 31
	" " " del. State, " 22	64 52	15 11	15 38	46 60		141 61
1893 Mar. 31	" " " State, 1892, Mar. 11	21,600 00					21,600 00
June 30	" " " " " Apr. 27	69 73					69 73
	" " " " " May 3	15,853 73					15,853 73
	del. State of 1892	223 84					223 84
	To balance to new acc't						122 45
	Totals					$38,279 21	$38,279 21

To balance from old law division of account	$3 69	
" " new " " " "	122 45	
Aggregate balance due State	$125 14	

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Table No. 119.—*Livingston county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892									
Sept. 30	To cash paid county treasurer, Sept. 29	9	1	$0 04	$1 00				
Dec. 31	" " " " Dec.	--	--		02				
1893									
June 30	Taxes charged back	--	--		11 96				
	interest	--	--		04				
1892									
Sept. 30	By balance from old account					12	--	$0 06	$1 00
	interest					--	--		06
1893									
June 30	To balance to new account					--	--		11 96
	Totals				$13 02	--	--		$13 02

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$108 20	
	cash paid co. tr., del. local, Sept. 29	$72 28	$0 34			72 60	
	" " " State.	80 00				80 00	
	del. State rec'd co. tr., July	1 95	11			2 06	
	" " " " Aug.	7 82	94			8 76	
	" " " " Sept.	16 52	2 01			18 53	
	corrections, May sale, 1892			$2 24	$17 40	19 64	
	red'pt'ns rec'd co. tr., July					8 54	
	" " " Aug.					3 29	
	int. on bal., $10.17, from July 1					15	
Dec. 31	cash paid co. tr., del. local, Dec. 24	2 71	38			3 09	
	del. State rec'd co. tr., Oct.	7 27	1 42	47	1 00	10 16	
	" " " " Nov.	80	08			88	
	" " " " Dec.	1 43	24		2 00	3 67	
	" local refunded at A. G. O.	4 71	2 23		1 20	8 14	
1893							
Mar. 31	" State rec'd co. tr., Jan.	32	09		1 00	1 42	
	" " " " Feb.	3 72	13			3 85	
	" " " " Mar.	30 71	74		1 00	32 45	
	State tax of 1892					20,094 90	
	interest on bal., $22.85, from Jan. 1					34	
June 30	del. State rec'd co. tr., Apr.	30 70	12 90	1 28	10 20	55 08	
	" " " " May	16 92	1 37		3 00	21 29	
	" " " " June	20	02			22	
	red'pt'ns " " Apr.					50 39	
	charged back taxes	4 76			5 27	10 03	
	interest on charged back taxes					1 64	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 29						$2 04
	" " " del. State " 29	101 91	18 64	7 84	70 20		198 59
	del. local rec'd A. G. O., July	2 71	38				3 09
	error, May sale, '92, June quar.			22 41	7 40		29 81
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 24						11 98
	" " " del. State, " 24	26 29	3 06				29 35
1893							
Mar. 31	cash rec'd co. tr., State of 1892, Mar. 9	19,963 73					19,963 73
June 30	" " " gen. acc't, May 26						34
	" " " del. State, " 26	22 85					22 85
	" " " " " June 24	21 41	2 70	47	5 00		29 58
	" " " " local, " 29	4 71	2 23		1 20		8 14
	del. State of 1892	111 17					111 17
	To balance to new account						138 65
	Totals					$20,569 32	$20,569 32
	To balance from old law division of account					$11 96	
	" " new " " "					138 65	
	Aggregate balance due State					$150 61	

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Table No. 120.—*Luce county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1893 June 30	To taxes, etc., col'd co. tr., May	2	--	68	$67 90				
	interest	--	--		68				
1893 June 30	To balance to new account					--	--		$68 58
	Totals				$68 58	--	--		$68 58

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$309 16	
	cash paid co. tr., del. local, Sept. 24	$17 27	$2 67			19 94	
	" " " State	51				51	
	del. State rec'd co. tr., July	9 20	52	$0 05	$1 00	10 77	
	" " " " Aug.	2 76	55	42	6 00	9 73	
	" " " " Sept.	1 54	10		3 00	4 64	
Dec. 31	" " " " Oct.	27 75	2 19		39 00	68 94	
	" " " " Nov.	4 48	39		1 00	5 87	
	" " " " Dec.	27 85	3 92	76	11 00	43 53	
1893 Mar. 31	" State rec'd co. tr., Jan.	106 30	56 31	1 74	209 00	373 35	
	" " " " Feb.	8 27	2 11	1 50	28 00	39 88	
	" " " " Mar.	39 19	5 51	2 02	49 00	95 72	
	State tax of 1892					2,511 88	
	am't paid Northern Asylum					85 50	
	interest on bal., $87.57, from Jan. 1					1 31	
June 30	del. State rec'd co. tr., Apr.	29 15	2 65	24	4 00	36 04	
	" " " " May	51 69	20 22	1 11	119 60	192 62	
	" " " " June	2 81	21			3 02	
	red'pt'ns " " May					3 72	
	charged back taxes	50			87 60	88 10	
	interest on charged back taxes					7 47	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 24						$1 02
	" " " del. State, " 24	299 20	6 92	47	22 00		328 59
Dec. 31	" " " " " Dec. 23	13 50	1 17	47	10 00		25 14
	del. local rec'd A. G. O., Oct.	23 04	7 73				30 77
1893 Mar. 31	cash rec'd co. tr., State 1892, Mar. 14	1,390 22					1,390 22
June 30	" " " " "	2,003 85					2,003 85
	del. State tax of 1892	905 05					905 05
	balance to new account					772 94	
	Totals					$4,684 64	$4,684 64
	To balance from old law division of account						$68 58
	By " " new " " " "						772 94
	Net balance due county						$704 36

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Table No. 121.—*Mackinac county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1893 June 30	To taxes charged back	--	--	--	$4 50				
	To balance to new account				--	--	--	--	$4 50
	Totals				$4 50	--	--	--	$4 50

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$5,456 97	
	del. State rec'd co. tr., July	$7 34	$1 64	$1 06	$3 00	13 04	
	" " " " Aug.	9 11	2 49	2 61	9 00	23 21	
	" " " " Sept.	11 59	15 90	4 20	94 90	126 59	
	red'pt'ns " " "					45 10	
	am't paid School for the Deaf, Aug. 25					69 23	
	interest on bal., $5,456.97, from July 1					81 85	
Dec. 31	del. State rec'd co. tr., Oct.	28 56	5 69	1 88	15 90	52 03	
	" " " " Nov.	24 37	7 68	1 05	32 20	65 30	
	" " " " Dec.	25 04	6 40	1 92	19 20	52 56	
	" local ref'd A. G. O.	4 28	1 39			5 67	
	interest on bal., $5,734.14, from Oct. 1					86 01	
1893 Mar. 31	del. State rec'd co. tr., Jan.	14 11	3 24	84	141 00	159 19	
	" " " " Feb.	4 31	1 53	78	4 00	10 62	
	" " " " Mar.	36 28	12 06	1 90	37 11	87 35	
	State tax of 1892					2,511 88	
	del. local refunded at A. G. O.	13 11	4 39	39		17 89	
	interest on bal., $5,844.71, from Jan. 1					87 67	
	amount paid Northern Asylum					1,114 04	
June 30	del. State rec'd co. tr., Apr.	91 47	23 15	15 08	109 50	239 20	
	" " " " May	15 69	1 78		25 33	42 80	
	" " " " June	2 51	5 33	30	7 40	15 54	
	charged back taxes	188 10			34 60	222 70	
	interest on charged back taxes					27 77	
	" " bal., $7,068.94, from Mar. 31					106 03	
1892 Dec. 31	By del. local rec'd A. G. O., Oct.	174 35	58 50				$232 85
1893 June 30	cash rec'd co. tr., State, 1892, Apr. 5	1,772 94					1,772 94
	del. local rec'd A. G. O.	17 06	7 02				24 08
	excess of interest charged Mar. 31						5 41
	taxes, etc., collected at land office	3 86	40				4 26
	del. State of 1892	735 94					735 94
	To balance to new account						7,944 76
	Totals					$10,720 24	$10,720 24
	To balance from old law division of account					$4 50	
	" " new " " "					7,944 76	
	Aggregate balance due State					$7,949 26	

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Table No. 122.—*Macomb county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$2 38	$39 67				
1893 June 30	interest	--	--		2 38				
1892 Sept. 30	By cash received of county treasurer, Sept. 29					9	1	$1 77	$39 67
Dec. 31	" " " " " Dec. 30					--	--	02	61
	interest					--	--		1 79
	balance to new account				02	--	--		
	Totals				$42 07	--	--		$42 07

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$108 84	
	del. State rec'd co. tr., July	$3 09	$0 18			3 27	
	" " " " Aug.	3 29	29		$1 00	4 58	
	" " " " Sept.	3 77	31			4 08	
	erroneous credit on local, etc., Mar.	11 04	1 44			12 48	
	amount paid School for the Deaf					31 15	
	interest on bal., $2.92, from July 1					04	
Dec. 31	del. State rec'd co. tr., Oct.	5 84	56		1 00	7 40	
	" " " " Nov.	1 80	18			1 98	
	" " " " Dec.	3 86	43			4 29	
	" local refunded at A. G. O.	4 76	1 51			6 27	
1893 Mar. 31	" State rec'd co. tr., Jan.	4 16	74		3 00	7 90	
	" " " " Feb.	14 77	65		1 00	16 42	
	" " " " Mar.	7 23	47		1 00	8 70	
	red'pt'ns " " Jan.					14 07	
	State tax of 1892					23,234 71	
	interest on bal., $14.83, from Jan. 1					22	
June 30	del. State rec'd co. tr., Apr.	16 54	69		10 00	27 23	
	" " " " May	4 30	34			4 64	
	" " " " June	2 42	31			2 73	
	error in cred'g tax, int., etc., Dec. 31, '92	3 22	1 24		55	5 11	
	interest on bal., $61.88, from Mar. 31					93	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 29						$17 69
	" " " del. State, " 29	54 97	6 96	$2 32	19 00		83 25
Dec. 31	" " " gen. acc't, Dec. 28						31 19
	" " " del. State, " 28	13 05	78		1 00		14 83
	" " " " local, " 28	11 04	1 44				12 48
	del. local rec'd A. G. O., Dec.	3 32	1 24		55		5 11
1893 Mar. 31	cash rec'd co. tr., State, 1892, Mar. 27	23,148 42					23,148 42
June 30	del. State of 1892	86 29					86 29
	To balance to new account						102 78
	Totals					$23,502 04	$23,502 04
	By balance from old law division of account					$0 02	
	" " new " " "					102 78	
	Net balance due State					$102 76	

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Table No. 123.—*Manistee county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$578 62	
	cash paid co. tr., del. local, Sept. 30	$397 07	$99 98		$0 31	497 36	
	" " " State tax	09				09	
	del. State rec'd co. tr., July	26 33	3 88	$1 10	4 00	33 31	
	" " " " Aug.	34 19	3 65	56	3 00	41 40	
	" " " " Sept.	86 00	13 07	2 32	8 00	109 39	
	red'pt'ns " " "					2 86	
	am't paid School for the Deaf, Aug. 25					133 63	
	col. co. tr. in excess of am't chg'd back	01				01	
Dec. 31	cash p'd co. tr., del. local, Dec. 22	11 04	1 44			12 48	
	del. State rec'd co. tr., Oct.	54 50	9 86	1 11	39 00	104 47	
	" " " " Nov.	49 52	10 19	1 10	70 73	131 54	
	" " " " Dec.	98 48	17 44	1 90	37 86	155 68	
	red'pt'ns " " Oct.					56 91	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	19 89	3 91	78	9 00	33 53	
	" " " " Feb.	43 40	3 74		9 70	56 84	
	" " " " Mar.	57 78	6 26	1 12	15 50	80 66	
	State tax of 1892					11,303 37	
	red'pt'ns rec'd co. tr., Mar.					2 70	
	interest on bal., $442.60, from Jan. 1					6 73	
June 30	del. State rec'd co. tr., April	156 66	31 92	14 59	80 35	283 52	
	" " " " May	63 03	4 48	16	4 00	71 67	
	" " " " June	8 02	1 38	26	17 00	26 66	
	red'pt'ns " " May					11 86	
	" " " June					6 61	
	charged back taxes	2 08			5 20	7 28	
	interest on charged back taxes					1 78	
	" " bal., $622.33, from Mar. 31					9 33	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 30						$34 63
	" " " del. State, " 30	484 14	78 92	43 60	432 65		1,039 31
	" " " " local " 30			2 13			2 13
	del. local rec'd A. G. O., Mar.	11 04	1 44				12 48
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 22						136 49
	" " " del. State, " 22	146 53	20 61	3 98	15 00		186 11
1893							
Mar. 31	cash rec'd co. tr., St. tax 1892, Mar. 20	10,268 97					10,268 97
June 30	del. local rec'd A. G. O., Apr.	36 35	15 29		1 04		53 18
	taxes, etc., col. at land office	72 37	11 50				83 87
	del. State, 1892	1,034 40					1,034 40
	To balance to new account						910 72
	Totals					$13,762 29	$13,762 29

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Table No. 124.—*Manitou county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$1,742 56	
	int. on bal., $1,693.20, from " 1					25 40	
Dec. 31	" " 1,689.18, " Oct. 1					25 34	
1893							
Mar. 31	State tax of 1892					125 61	
	int. on bal., $1,739.92, from Jan. 1					26 10	
June 30	del. State rec'd co. tr., April	$0 18	$0 04		$1 00	1 22	
	" " " " June	16	02			18	
	int on bal., $1,761.04, from March 31					26 42	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't						$49 36
	del. local tax rec'd A. G. O., Aug.	3 28	74				4 02
1893							
June 30	" State 1892	53 75					53 75
	excess of interest charged Mar. 31						38
	To balance to new account						1,865 32
	Totals					$1,972 83	$1,972 83

Table No. 125.—*Marquette county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892									
Sept. 30	To cash paid co. tr., Sept. 27	9	3	$0 02	$0 54				
Dec. 31	" " " Dec. 30	--	--		01				
1893									
June 30	taxes, etc., collected co. tr., Mar.	3	--	1 21	80 82				
	interest	--	--		1 23				
1892									
Sept. 30	By balance from old account					12	--	$0 03	$0 54
	interest					--	--		03
1893									
June 30	To balance to new account					--	--		82 03
	Totals				$82 60	--	--		$82 60

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Table No. 125.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To cash paid co. tr., del. local, Sept. 27	$321 13	$39 27			$360 40	
	" " " gen. acc't, " 27					9,459 67	
	del. State rec'd co. tr., July	40 46	4 41		$7 00	51 87	
	" " " " Aug.	42 66	10 84	$1 47	28 64	83 61	
	" " " " Sept.	30 61	8 03	1 95	26 50	67 09	
	" " " " May sales	887 83	286 80	172 83	1,141 17	2,488 63	
	red'pt'ns " " Sept.					13 92	
	am't paid School for the Blind, Aug. 6					25 15	
	" " " " Deaf, " 25					68 21	
Dec. 31	cash paid co. tr., del. local, Dec. 21	6 50	1 02			7 52	
	del. State rec'd co. tr., Oct.	53 03	19 58	5 10	37 15	114 86	
	" " " " Nov.	64 87	29 52	1 03	30 40	125 82	
	" " " " Dec.	81 28	15 61	2 89	63 22	163 00	
	red'pt'ns " " Nov.					303 70	
	" " " " Dec.					9 78	
1893							
Mar. 31	del. State " " Jan.	89 21	18 79	74	84 09	192 83	
	" " " " Feb.	30 33	8 93	28	27 99	67 53	
	" " " " Mar.	126 68	26 05	4 67	61 28	218 68	
	red'pt'ns " " Jan.					5 69	
	State tax of 1892					28,303 60	
	del. local refunded A. G. O.	26 39	11 68	1 19	2 10	41 36	
	interest on bal., $708.04, from Jan. 1					10 62	
June 30	del. State rec'd co. tr., Apr.	550 15	105 45	6 01	496 51	1,158 12	
	" " " " May	39 62	2 58			42 20	
	" " " " June	13 69	1 54	09	1 00	16 32	
	red'pt'ns " " Apr.					354 38	
	charged back taxes	64 63			91 00	155 63	
	interest on charged back taxes					23 28	
1892							
Sept. 30	By balance from old account, July 1						$7,644 33
	cash rec'd co. tr., State tax, Sept. 27	955 93					955 93
	" " " del. State, " 27	842 55	109 96	6 75	260 46		1,219 72
	" " " " local, " 27			09			09
	del. local rec'd A. G. O., Aug.	6 50	1 02				7 52
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 21						107 28
	" " " del. State, " 21	1,001 56	310 08	176 25	1,203 31		2,691 20
	del. local rec'd A. G. O., Oct.	7 26	1 83		04		9 12
1893							
June 30	cash rec'd co. tr., State, 1892, June 30	26,175 60					26,175 60
	" " " gen'l acc't, " 30						329 79
	" " " del. State, " 30	445 40	118 48	14 71	304 13		882 72
	" " " " local, " 30	19 13	9 86	1 19	2 06		32 24
	del. State of 1892	2,128 00					2,128 00
	To balance to new account						1,749 93
	Totals					$43,933 47	$43,933 47
	To balance from old law division of account					$83 03	
	" " new " " " "					1,749 93	
	Aggregate balance due State					$1,831 96	

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Table No. 126.—*Mason county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$3 21	$53 43				
1893 June 30	interest	--	--		3 21				
1892 Sept. 30	To balance to new account								$56 64
	Totals				$56 64				$56 64

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$1,551 89	
	del. State rec'd co. tr., June	$2 65	$1 26	$2 07	$4 00	9 98	
	" " " " Mar.	2 49	3 19	29	5 00	10 97	
	" " " " May sale	10	18	08	1 00	1 36	
	am't paid School for the Blind					32 24	
	" " " " " Deaf					42 63	
	int. on bal., $1,551.89, from July 1					23 28	
Dec. 31	del. State rec'd co. tr., Oct.	5 52	10 98	3 11	15 60	35 21	
	" " " " Nov.	78 80	20 99	12 21	142 87	254 87	
	" " " " Dec.	5 34	3 61	1 53	25 10	35 58	
	red'pt'ns " " Nov.					45 44	
	int. on bal., $1,649.09, from Oct. 1					24 75	
1893 Mar. 31	del. State rec'd co. tr., Jan.	41 90	5 79	45	4 20	52 34	
	" " " " Feb.	21 13	9 36	93	15 40	46 82	
	" " " " Mar.	65 53	16 26	9 07	65 60	156 46	
	State tax of 1892					5,651 67	
	int. on bal., $2,068.20, from Jan. 1					31 02	
June 30	del. State rec'd co. tr., Apr.	36 88	16 30	2 53	81 74	137 45	
	" " " " May	1 47	98	2 14	1 00	5 59	
	" " " " June	11 21	1 93	3 40	3 31	18 85	
	red'pt'ns " " May					2 81	
	charged back taxes	2 33			5 60	7 93	
	int. on charged back taxes					71	
	" bal., $2,275.79, from Mar. 31					34 14	
1893 Mar. 31	By cash rec'd co. tr., State, 1892, Mar. 13	4,993 28					$4,993 28
June 30	del. local rec'd A. G. O., May	5 54	2 43		1 29		9 26
	excess of interest charged Mar. 31						37
	del. State of 1892	658 39					658 39
	To balance to new account						2,552 69
	Totals					$8,213 99	$8,213 99
	To balance from old law division of account					$56 64	
	" " new " " " "					2,552 69	
	Aggregate balance due State					$2,609 33	

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Table No. 127.—*Mecosta county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$0 60	$10 05				
1893 June 30	taxes charged back	--	--		25 77				
	interest	--	--		60				
1892 Sept. 30	By cash rec'd co. tr., Sept. 28					9	2	$0 45	$10 05
Dec. 31	" " " Dec. 30					--	--		15
	interest					--	--		45
1893 June 30	To balance to new account					--	--		25 77
	Totals				$36 42	--	--		$36 42

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Table No. 127.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$1,268 69	
	cash paid co. tr., del. local	$170 51	$38 48		$0 17	199 16	
	del. State rec'd co. tr., July	28 72	8 50	$4 38	7 09	48 69	
	" " " " Aug.	26 82	4 59	2 02	3 00	36 43	
	" " " " Sept.	50 46	8 15	2 50	20 00	81 11	
	" local ref'd A. G. O.	1 23	60		45	2 28	
	am't paid School for the Blind, Aug. 6					9 75	
	" " " " " Deaf, " 25					36 07	
Dec. 31	cash paid co. tr., del. local, Dec. 21	12 96	2 17		15	15 28	
	del. State rec'd co. tr., Oct.	48 11	11 63	3 12	30 83	93 69	
	" " " " Nov.	38 63	13 59	5 15	42 67	100 04	
	" " " " Dec.	83 71	22 87	6 78	82 49	195 85	
	red'pt'ns " " Oct.					9 93	
	" " " Nov.					12 22	
	" " " Dec.					33 26	
	del. local refunded at A. G. O.	11 99	8 43			20 42	
1893							
Mar. 31	" State rec'd co. tr., Jan.	41 90	27 54	3 81	60 00	138 25	
	" " " " Feb.	41 50	15 62	6 76	29 50	93 38	
	" " " " Mar.	91 44	14 33	2 93	38 90	147 60	
	red'pt'ns " " Feb.					5 15	
	" " " Mar.					24 85	
	State tax of 1892					6,279 67	
	del. local ref'd A. G. O.	7 92	4 60		30	12 82	
	interest on bal., $450.18, from Jan. 1					6 75	
June 30	cash paid co. tr., del. local, June 29				2 80	2 80	
	del. State rec'd co. tr., Apr.	280 48	123 17	80 07	257 82	741 49	
	" " " " May	60 28	7 56		21 83	89 67	
	" " " " June	12 90	1 36			14 26	
	" local ref'd A. G. O.	10 06	3 35	2 83	2 00	18 24	
	charged back taxes	7 56			15 57	23 13	
	interest on charged back taxes					4 16	
	red'pt'ns rec'd co. tr., Apr.					210 72	
	" " " May					23 63	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 28						$99 79
	" " " del. State, " 28	511 09	137 39	125 66	598 87		1,368 01
	" " " " local, " 28			05			05
	del. local rec'd A. G. O., July	4 22	1 07		60		5 89
	" " " " Aug.	9 97	1 70				11 67
	error in May abstract of col. by co. tr.				50		50
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 21						45 82
	" " " del. State, " 21	106 00	21 24	8 90	29 59		165 73
	del. local rec'd A. G. O., Oct.	8 94	3 19		3 10		15 23
1893							
Mar. 31	cash rec'd co. tr., gen. acc't, Mar. 21						5,336 64
June 30	" " " " " May 2						52 98
	" " " " " June 29						159 23
	" " " del. State, May 2	170 45	48 09	15 05	155 99		389 58
	" " " " " June 29	174 84	57 49	18 50	128 40		379 23
	" " " " local, May 2	3 05	5 24				8 29
	" " " " " June 29	7 92	4 60				12 52
	taxes, etc., col. at land office	21 61	86				22 47
	del. State of 1892	942 73					942 73
	To balance to new account						983 08
	Totals					$9,999 44	$9,999 44
	To balance from old law division of account					$25 77	
	" " new " " " "					983 08	
	Aggregate balance due State					$1,008 85	

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Table No. 126.—*Menominee county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892.									
Sept. 30	To taxes, etc., collected co. tr., Sept.	9	--	$4 14	$92 04				
	" " " in Mar. quarter, but charged to Midland co. by error	12	--	72	12 06				
Dec. 31	taxes collected in Dec.	6	--	15	4 60				
1893									
June 30	" charged back	--	--		9 43				
	interest	--	--		5 01				
	To balance to new account					--	--		$123 14
	Totals				$123 14	--	--		$123 14

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Table No. 128.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To del. State rec'd co. tr., May sale	$161 29	$78 51	$99 14	$574 99	$913 93	
	" " " " July	10 42	1 05	16	10 00	21 63	
	" " " " Aug.	24 31	2 95	22	16 00	53 48	
	" " " " Sept.	36 08	18 95	10 93	32 10	98 06	
	red'pt'ns " " July					7 82	
	" " " Aug.					17 56	
	" " " Sept.					69 79	
	am't paid School for the Blind, Aug. 6.					53 97	
	" " " " Deaf, " 25.					175 29	
Dec. 31	del. State rec'd co. tr., Oct.	32 49	11 95	4 67	53 10	102 21	
	" " " " Nov.	17 59	2 31	26	10 00	30 16	
	" " " " Dec.	32 72	7 07	1 21	72 00	113 00	
	red'pt'ns " " "					4 62	
	del. local refunded A. G. O.	12 64	4 16		4 00	20 80	
	interest on bal., $1,101.99, from Oct. 1					16 54	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	77 45	56 77	6 29	186 70	327 21	
	" " " " Feb.	17 96	5 65	66	32 20	56 47	
	" " " " Mar.	47 51	5 25	79	26 60	80 15	
	red'pt'ns " " Jan.					17 24	
	" " " Feb.					7 74	
	" " " Mar.					15 26	
	State tax of 1892					9,183 98	
	del. local refunded A. G. O.	5 98	3 51		30	9 79	
	interest on bal., $1,374.80, from Jan. 1					20 62	
June 30	del. State rec'd co. tr., Apr.	135 53	29 90	7 81	147 20	320 44	
	" " " " May	78 71	3 76			82 47	
	" " " " June	4 58	37			4 95	
	red'pt's " " Apr.					119 04	
	" " " May					8 54	
	" " " June					66 24	
	charged back taxes	51 14			734 43	785 57	
	interest on charged back taxes					115 11	
	" " bal., $10,021.30, Mar. 31					150 32	
1892							
Sept. 30	By balance from old account, July 1						$293 21
	del. local rec'd A. G. O., Sept.	13 72	2 61				16 33
Dec. 31	" " " " Nov.	9 16	3 36		2 00		14 52
1893							
Mar. 31	" " " "	106 91					106 91
June 30	" " " "	82 78	34 76		5 89		123 43
	excess int. charged Mar. 31						25
	taxes, etc., collected at Land office	5 96	30				6 26
	del. State of 1892	927 89					927 89
	error in charging collections Dec., '92	11 60					11 60
	To balance to new account						11,569 60
	Totals					$13,070 00	$13,070 00
	To balance from old law division of account					$123 14	
	" " new " "					11,569 60	
	Aggregate balance due State					$11,692 74	

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Table No. 129.—*Midland county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To taxes ref'd at land office, Feb., 1892	12	--	$0 92	$15 25				
1893 June 30	" etc., coll. by co. tr., Mar.	3	--	18	11 90				
	interest	--	--		1 10				
1892 Sept. 30	By balance from old account					12	--	$1,378 77	$22,979 45
	amount charged in error, June 30					12	--	72	12 06
	interest					--	--		1,379 49
1893 June 30	balance to new account				24,342 75				
	Totals				$24,371 00	--	-		$24,371 00

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$28,827 72	
	del. State rec'd co. tr., July	$4 81	$1 76	$0 82	$3 60	$10 99	
	" " " " Aug.	12 31	6 04	1 98	21 06	41 39	
	" " " " Sept.	17 14	8 65	6 07	35 60	67 46	
	am't paid School for the Deaf					38 75	
	interest on bal., $28,604.70, from July 1					429 06	
Dec. 31	del. State rec'd co. tr., Oct.	17 54	8 68	7 16	21 90	55 28	
	" " " " Nov.	6 38	5 59	2 98	19 20	34 15	
	" " " " Dec.	48 84	48 44	24 10	146 23	267 61	
	red'pt'ns " " "					8 82	
	interest on bal., $28,757.79, from Oct. 1					431 37	
1893 Mar. 31	del. State rec'd co. tr., Jan.	16 72	19 25	7 12	42 80	85 89	
	" " " " Feb.	15 05	12 03	4 10	30 60	61 78	
	" " " " Mar.	45 19	35 64	14 68	71 40	166 91	
	State tax of 1892					2,511 88	
	del. local refunded A. G. O.	8 36	6 52			14 88	
	am't paid Northern Asylum					864 05	
	interest on bal., $29,856.72, from Jan. 1					447 85	
June 30	del. State rec'd co. tr., Apr.	44 00	19 20	10 46	55 33	128 99	
	" " " " May	12 26	95			13 21	
	" " " " June	11 58	1 09	15	1 00	13 82	
	red'pt'ns " " Apr.					17 67	
	del. local refunded A. G. O.	10 25	93			11 18	
	charged back taxes	8 10			30 35	38 45	
	interest on charged back taxes					3 89	
	" " bal., $30,196.12, from Mar. 31					452 94	
1892 Sept. 30	By cash rec'd co. tr., del. State, Sept. 30	223 15					$223 15
	" " " " local, " 30			37			37
Dec. 31	del. local rec'd A. G. O., Oct.	90 93	30 83		5 60		127 36
1893 Mar. 31	cash rec'd co. tr., State, 1892	2,012 91					2,012 91
June 30	del. local rec'd A. G. O., May	6 96	2 91		50		10 37
	excess of interest charged, Mar. 31						6 47
	taxes, etc., collected at land office	11 19	1 28				12 47
	del. State of 1892	492 65					492 65
	To balance to new account						32,155 24
	Totals					$35,040 99	$35,040 99
	By balance from old law division of account					$24,342 75	
	To " " new " " " "					32,155 24	
	Net balance due State					$7,812 49	

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Table No. 130.—*Missaukee county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 June 30	To error in report of sales in May, 1891	24	--	$0 17	$1 39				
1893 June 30	taxes charged back	--	--		15 38				
	interest	--	--		17				
1892 Dec. 31	By cash rec'd of co. tr., Dec.					6	--	$0 05	$1 56
	interest					--	--		05
1893 June 30	To balance to new account					--	--		15 33
	Totals				$16 94	--	--		$16 94

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Table No. 130.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892.							
Sept. 30	To balance from old account, July 1					$750 11	
	cash paid co. tr. del. local, Sept. 30	$70 65	$5 66			76 31	
	del. State rec'd co. tr., March	69	1 21	$0 22	$2 00	4 12	
	" " " " April	6 75	6 90	3 14	24 60	41 39	
	" " " " May sales	167 77	43 76	73 44	837 41	1,122 38	
	" " " " July	12 15	4 08	72	10 20	27 15	
	" " " " Aug.	46 56	11 89	2 10	26 01	86 56	
	" " " " Sept.	88 01	19 19	1 70	39 40	98 30	
	red'pt'ns rec'd co. tr., Apr.					12 41	
	" " " July					2 39	
	am't paid School for the Blind, Aug. 6					10 18	
Dec. 31	del. State rec'd co. tr., Oct.	24 61	28 32	5 95	57 70	116 58	
	" " " " Nov.	11 27	28 72	2 11	34 60	78 70	
	" " " " Dec.	16 88	32 12	4 38	60 10	113 48	
	red'pt'ns " " Dec.					29 63	
	del. local ref'd A. G. O.	7 57	2 78		70	11 05	
1893.							
Mar. 31	" State rec'd co. tr., Jan.	17 41	48 52	2 94	67 73	136 60	
	" " " " Feb.	48 91	19 63	4 75	35 78	104 07	
	" " " " Mar.	93 01	9 98	2 09	22 77	127 85	
	red'pt'ns " " Jan.					21 72	
	" " " Mar.					9 00	
	State tax of 1892					3,767 79	
	del. local ref'd A. G. O.	4 31	2 36	06	3 19	9 92	
	int. on bal., $340.87, from Jan. 1					5 11	
June 30	del. State rec'd co. tr., Apr.	75 80	70 96	18 27	236 40	401 53	
	" " " " May	28 96	2 77	31	9 50	41 54	
	" " " " June	10 70	1 33	41	2 99	15 43	
	red'pt'ns " " Apr.					142 77	
	del. local ref'd A. G. O.	2 26	29		60	3 15	
	charged back taxes	11 75			34 90	46 65	
	int. on charged back taxes					6 33	
	error in May sales	4 09				4 09	
	int. on bal., $187.36, from Mar. 31					2 81	
1892.							
Sept. 30	By cash rec'd, co. tr. gen'l acc't, Sept. 30						$73 22
	" " " del. State, " 30	362 11	62 51	7 89	314 70		747 21
	" " " " local " 30				5 99		5 99
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 22						25 48
	" " " del. State, "	271 93	87 03	81 32	939 62		1,379 90
	del. local rec'd A. G. O., Mar.	5 66	2 02		89		8 57
1893.							
Mar. 31	cash rec'd, co. tr. State 1892, Mar. 14	3,131 85					3,131 85
	del. local rec'd A. G. O., Mar.	147 17	59 21		6 80		213 18
June 30	cash rec'd co. tr., gen. acc't, Apr. 29						40 69
	" " " del. State, " 29	52 70	89 16	12 44	154 40		308 70
	del. local rec'd A. G. O., Apr.	6 99	3 19		2 61		12 79
	taxes, etc., col. land office	4 94	20				5 14
	del. State of 1892	636 04					636 04
	To balance to new account						838 84
	Totals					$7,427 60	$7,427 60
	To balance from old law division of account					$15 33	
	" " new " " " "					838 84	
	Aggregate balance due State					$854 17	

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Table No. 31.—*Monroe county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$1 68	$28 05				
1893 June 30	taxes charged back	--	--		19 10				
	interest	--	--		1 68				
1892 Sept. 30	By cash received co. tr., Sept. 24					9	6	$1 26	$29 05
Dec. 31	" " " Dec.					6	--	01	42
	interest					--	--		1 27
1893 June 30	To balance to new account					--	--		19 09
	Totals				$48 83	--	--		$48 83

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$234 43	
	cash paid co. tr., del. local, Sept. 24	$1 86	$0 17			2 03	
	del. State rec'd co. tr., July	5 31	48			5 79	
	" " " " Aug.	1 01	10			1 11	
	" " " " Sept.	11 56	2 13	$0 24	$9 00	22 93	
	am't paid School for Blind, Aug. 6					36 74	
	" " " " Deaf, " 25					170 82	
Dec. 31	del. State rec'd co. tr., Oct.	24 80	2 78		9 00	36 58	
	" " " " Nov.	4 55	60		2 00	7 15	
	" " " " Dec.	8 09	1 11		2 00	11 20	
1893 Mar. 31	" " " " Jan.	5 08	96	02	2 00	8 06	
	" " " " Feb.	15 28	5 26	01	7 40	27 95	
	" " " " Mar.	28 14	1 66	34	4 00	34 14	
	State tax of 1892					20,722 86	
	int. on bal., $54.93, from Jan. 1					35	
June 30	del. State rec'd co. tr., Apr.	30 72	5 51	1 04	3 00	40 27	
	" " " " May	8 55	34			8 89	
	" " " " June	57	1 15		60	2 32	
	red'pt'ns " " May					26 50	
	charged back taxes	5 21			10 60	15 84	
	int. on charged back taxes					1 78	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 24						$13 73
	" " " del. State, " 24	133 80	21 65	12 68	54 60		222 73
	error in charging May sales, 1892	35	08	05	1 00		1 48
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 20						207 56
	" " " del. State, " 20	17 53	2 63	19	8 00		28 35
1893 Mar. 31	" " " " " Nov. 29	29 16	2 76				31 92
	" " " State, 1892, Feb. 17	18,000 00					18,000 00
	" " " " 1892, Mar. 17	2,507 82					2,507 82
June 30	" " " gen. acc't, Apr. 29						28 00
	" " " " " May 9						56 53
	" " " " " June 15						65 66
	" " " " " " 23						12 04
	" " " del. State " 23	101 86	16 61	1 41	40 60		160 48
	del. State 1892	215 04					215 04
	balance to new account					128 60	
	Totals					$21,546 34	$21,546 34
	To balance from old law division of account						$19 09
	By " " new " " "						128 60
	Net balance due county						$109 51

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Table No. 132.—*Montcalm county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$11 72	$195 29				
	interest	--	--		11 72				
	By cash rec'd co. tr., Sept. 27					9	3	$8 79	195 29
	" " " Dec.					6	--	09	2 93
1893. June 30	interest					--	--		8 88
	balance to new account				09				
	Totals				$207 10	--	--		$207 10

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Table No. 132.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$799 14	
	cash paid co. tr., del. local, Sept. 27	$82 39	$21 09		$4 90	108 38	
	del. State rec'd co. tr., July	29 95	6 80	$1 46	10 90	49 11	
	" " " " Aug.	52 92	23 77	12 76	19 20	108 65	
	" " " " Sept.	27 37	7 10	1 29	8 70	44 46	
	red'pt'ns " " July					41 88	
	State tax in excess of am't previously charged back	03					03
	am't paid School for the Deaf, Aug. 25					57 34	
Dec. 31	cash paid co. tr., del. local, Dec. 21	47 59	10 58		74	58 91	
	del. State rec'd co. tr., Oct.	22 37	20 45	4 91	[illegible] 15	79 88	
	" " " " Nov.	37 54	13 87	2 10	37 [illegible]	92 31	
	" " " " Dec.	68 58	28 63	7 08	87 47	191 76	
	red'pt'ns " " Oct.					8 09	
	" " " Dec.					14 [illegible]	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	32 53	7 74	52	33 20	74 04	
	" " " " Feb.	40 89	12 27	78	25 40	79 34	
	" " " " Mar.	75 73	30 36	5 83	53 10	165 02	
	red'pt'ns " " Jan.					19 06	
	" " " Feb.					51 58	
	" " " Mar.					23 88	
	State tax of 1892					12,559 30	
	int. bal. on $352.02, from Jan. 1					5 28	
June 30	del. State rec'd co. tr., Apr.	129 91	47 58	10 64	130 93	319 06	
	" " " " May	66 75	25 50	7 24	53 00	152 49	
	" " " " June	33 70	4 96	1 49	7 00	47 15	
	red'pt'ns " " Apr.					178 25	
	" " " May					14 78	
	charged back taxes	11 92			26 83	38 75	
	interest on charged back taxes					4 50	
	int. on bal., $764.94, from Mar. 31					11 47	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 27						$55 05
	" " " del. State, " 27	321 79	98 67	60 70	371 31		852 47
	del. local rec'd A. G. O., July	1 95	31				2 26
	" " " " Aug.	2 92	53				3 45
	" " " " Sept.	42 72	9 74		74		53 20
Dec. 31	cash rec'd co. tr., gen'l acc't, Dec. 21						99 22
	" " " del. State, " 21	110 24	37 70	15 51	38 80		202 25
	del. local rec'd A. G. O., Oct.	15 79	3 16				18 95
	" " " " Nov.	1 40	70		2 95		5 05
	" " " " Dec.	7 65	2 78		25		10 38
1893							
June 30	cash rec'd co. tr., State of 1892, Apr. 10	11,927 61					11,927 61
	excess of int. charged Mar. 31						1 82
	del. State of 1892	631 69					631 69
	" local rec'd A. G. O., May	17 67	7 26				24 93
	To bal. to new acc't						1,509 92
	Totals					$15,898 55	$15,898 55
	By balance from old law division of account					$0 09	
	To " " new " " " "					1,509 92	
	Net balance due State					$1,509 83	

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Table No. 133.—*Montmorency county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892									
Sept. 30	To balance from old account	12	--	$1 03	$17 20				
Dec. 31	taxes, etc., collected co. tr., Dec.	6	--	2 82	33 81				
1893									
June 30	" " " Mar.	3	--	3 40	226 57				
	" " " Apr.	3	--	88	58 91				
	interest	--	--		8 13				
1892									
Sept. 30	By cash rec'd co. tr., Sept. 28					9	2	$0 78	$17 20
	" " " Dec. 22								25
	interest								78
1893									
June 30	To balance to new account								376 39
	Totals				$394 62				$394 62

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To cash paid co. tr., del. local, Sept. 28	$365 95	$49 93			$415 88	
	" " " State tax, " 28	594 42				594 42	
	del. State rec'd co. tr., July	6 62	4 55	$1 30	$9 40	21 87	
	" " " " Aug.	5 82	5 80	48	9 60	21 70	
	" " " " Sept.	1 53	29		5 00	6 82	
Dec. 31	cash paid co. tr., del. local	51 52	8 29			59 81	
	del. State rec'd co. tr., Oct.	6 26	2 28	2 03	18 00	28 57	
	" " " " Nov.	11 69	34 64	98	74 00	121 31	
	" " " " Dec.	45 76	77 33	18 95	139 02	281 06	
1893							
Mar. 31	" " " " Jan.	5 73	15 74	1 70	29 00	52 17	
	" " " " Feb.	49 89	82 78	11 09	159 00	302 76	
	" " " " Mar.	107 89	236 96	30 32	474 16	849 85	
	red'pt'ns " " Feb.					22 71	
	" " " " Mar.					16 91	
	State tax of 1892					1,255 95	
	interest on bal., $430 94, from Jan. 1					6 46	
June 30	del. State rec'd co. tr., Apr.	194 86	319 84	52 80	557 47	1,124 97	
	" " " " May	15 23	66			15 89	
	" " " " June	37 22	2 11			39 33	
	charged back taxes	7 35	24 25			31 60	
	interest on charged back taxes					3 32	
	" " bal., $2,424.59, from Mar. 31					36 37	
1892							
Sept. 30	By balance from old account, July 1						$496 37
	cash rec'd co. tr., gen. acc't, Sept. 28						13 75
	" " " del. State, " 28	198 29	55 11	28 77	278 01		560 18
	del. local rec'd A. G. O.	51 52	8 29				59 81
Dec. 31	cash rec'd co. tr., del. State, Dec. 22	13 97	10 64	1 78	24 00		50 39
1893							
June 30	taxes, etc., collected at land office	8 45	25				8 70
	del. State, 1892	506 20					506 20
	To balance to new account						3,673 83
	Totals					$5,309 23	$5,309 23
	To balance from old law division of account					$376 39	
	" " new " " " "					3,673 83	
	Aggregate balance due State					$4,050 22	

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Table No. 134.—*Muskegon county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account, July 1	12	--	$27 17	$452 91				
1893 June 30	interest	--	--		27 17				
Mar. 31	By cash rec'd of co. tr.					--	--	$7 20	$480 08
	interest					--	--		7 20
June 30	balance to new account				7 20				
	Totals				$487 28	--	--		$487 28

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old acc't, July 1					$17,820 29	
	del. State rec'd co. tr., Apr.	$14 64	$12 96	$18 46	$42 50	88 56	
	" " " " July	72 25	6 05	1 14	5 00	84 44	
	" " " " Aug.	61 58	5 60	11	2 00	69 29	
	" " " " Sept.	31 66	4 23	78	6 00	42 67	
	red'pt'ns " " Apr.					145 57	
	" " " July					6 58	
	" " " Aug.					23 00	
	del. local refunded A. G. O.	2 42	71			3 13	
	am't paid School for the Blind, Aug. 6					72 72	
	" " " " " Deaf, " 25					101 97	
	interest on bal., $17,820.29, from July 1					267 30	
Dec. 31	del. State rec'd co. tr., Oct.	97 52	21 99	7 49	48 80	175 80	
	" " " " Nov.	55 30	10 99	2 26	42 60	111 15	
	" " " " Dec.	90 44	18 45	6 02	86 19	201 10	
	int. bal., $18,458.22, from Oct. 1					276 87	
1893 Mar. 31	del. State rec'd co. tr., Jan.	30 07	8 22	41	6 60	45 33	
	" " " " Feb.	141 74	37 59	14 64	124 16	318 13	
	" " " " Mar.	160 36	14 67	1 70	60 68	237 41	
	State tax of 1892					16,327 08	
	interest on bal., $1,770 52, from Jan. 1					26 56	
June 30	del. State rec'd co. tr., Apr.	12 86	5 61	3 42	21 10	42 99	
	" " " " May	121 40	47 72	24 73	248 38	442 23	
	" " " " June	8 04	2 84	81	7 00	18 69	
	red'pt'ns " " May					25 72	
	del. local refunded A. G. O.	2 22	1 46			3 68	
	charged back taxes	10 46			13 80	24 26	
	interest on charged back taxes					3 49	
	int. on bal., $15,590.18, from Mar. 31					233 85	
Mar. 31	By cash rec'd co. tr., gen'l acc't, Jan. 17						$1,391 07
	" " " del. State, " 17	811 97	198 84	120 59	1,062 22		2,193 62
	" " " State of 1892	14,135 23					14,135 23
June 30	del. local rec'd A. G. O., Apr.	9 54	4 10		1 49		15 13
	" " " " May	5 74	2 36				8 10
	" State tax of 1892	2,564 12					2,564 12
	excess of interest charged Mar. 31						4 15
	To balance to new account						16,928 44
	Totals					$37,239 86	$37,239 86
	By balance from old law division of account					$7 20	
	To " " new " " " "					16,928 44	
	Net balance due State					$16,921 24	

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Table No. 135.—*Newaygo county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account, July	12	--	$3 74	$62 27				
1893 June 30	taxes charged back	--	--		5 31				
	interest	--	--		3 74				
1893 June 30	By cash rec'd co. tr., June 22					--	--		$66 01
	To balance to new account					--	--		5 31
	Totals				$71 32	--	--		$71 32

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$708 95	
	del. State rec'd co. tr., July	$9 90	$7 44	$0 32	$12 00	29 66	
	" " " " Aug.	12 35	12 04	1 31	18 50	44 20	
	" " " " Sept.	9 73	3 26	1 34	10 00	24 33	
	error report del. State 1890, returned	10				10	
	col'ns co. tr. excess am't charged back	06				06	
	interest on bal., $708.95, from July 1					10 63	
Dec. 31	del. State rec'd co. tr., Oct.	21 60	20 72	2 82	28 00	73 14	
	" " " " Nov.	17 28	18 38	2 24	47 10	85 00	
	" " " " Dec.	24 15	8 12	2 02	51 60	85 89	
	red'pt'ns rec'd co tr., Oct.					4 42	
	" " " Dec.					4 46	
	interest on bal., $661.08, from Oct. 1					9 92	
1893 Mar. 31	del. State rec'd co. tr., Jan.	12 99	8 27	78	29 81	51 85	
	" " " " Feb.	12 62	9 21	2 60	22 70	47 13	
	" " " " Mar.	44 61	12 27	1 76	28 33	86 97	
	red'pt'ns " " Mar.					20 38	
	State tax of 1892					5,651 67	
	int. on bal., $934.49, from Jan. 1					14 02	
June 30	cash paid co. tr., del. local, June 22	280 64	74 36		19 88	374 88	
	del. State rec'd co. tr., Apr.	151 16	72 66	28 00	166 20	418 02	
	" " " " May	56 62	6 07	40	37 00	100 09	
	" " " " June	19 07	4 17	1 90	6 20	31 34	
	red'pt'ns " " Apr.					148 79	
	" " " June					2 23	
	charged back taxes	7 95			27 60	35 55	
	int. on charged back taxes					3 55	
1892 Sept. 30	By del. local rec'd A. G. O., Aug.	105 77	35 77		4 73		$146 27
1893 June 30	cash rec'd co. tr., State, 1892, June 22	5,648 83					5,648 83
	" " " gen. acc't " 22						107 90
	" " " del. State, " 22	489 58	190 75	54 94	689 39		1,424 66
	del. local rec'd A. G. O., Apr.	5 25	2 17		16		7 58
	" State tax of 1892	735 66					735 66
	excess int. charged, Mar. 31						15
	balance to new account					8 82	
	Totals					$8,071 05	$8,071 05
	To balance from old law division of account						$5 31
	By " " new " "						8 82
	Net balance due county						$3 51

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Table No. 136.—*Oakland county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892. Sept. 30	To balance from old account	12	--	$7 53	$125 51				
1893 June 30	cash paid co. tr., June 28	--	--		07				
	taxes charged back	--	--		91 60				
	interest	--	--		7 53				
1892 Sept. 30	By cash received of co. tr., Sept. 30					9	--	$5 64	$125 22
Dec. 31	" " " Dec. 30					6	--	07	2 18
	interest					--	--		5 71
1893 June 30	Balance to new account					--	--		91 60
	Totals				$224 71	--	--		$224 71

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$134 36	
	del. State rec'd co. tr., May sales	$15 60	$5 53	$6 26	$31 80	59 19	
	" " " " July	10 37	63			11 00	
	" " " " Aug.	34 98	4 00			38 98	
	" " " " Sept.	23 92	4 25	76	6 20	35 13	
	red'pt'ns rec'd co. tr., Apr.					51 82	
	del. local refunded A. G. O.	2 47	2 21			4 68	
	am't paid School for Deaf, Aug. 25					176 15	
	error in taxes charged back					15	
	int. on bal., $134.36, from July 1					2 02	
Dec. 31	del. State rec'd co. tr., Oct.	4 74	44			5 18	
	" " " " Nov.	3 95	71	04	5 40	10 10	
	" " " " Dec.	4 90	61		1 00	6 51	
	int. on bal., $247.63, from Oct. 1					3 72	
1893 Mar. 31	del. State rec'd co. tr., Jan.	13 63	1 95		8 00	23 58	
	" " " " Feb.	26 43	1 98		5 00	33 41	
	" " " " Mar.	26 19	3 89	06	3 00	32 16	
	red'pt'ns rec'd co. tr., Mar.					13 81	
	State tax of 1892					37,175 55	
	int. on bal., $272.70, from Jan. 1					4 09	
June 30	cash paid co. tr., del. local, June 28	1 48	43		55	2 46	
	del. State rec'd co. tr., Apr.	29 51	2 97	52	2 00	35 00	
	" " " " May	47 50	3 90		2 00	52 40	
	" " " " June	11 44	1 31			12 75	
	del local ref'd A. G. O.	2 90	1 68		1 07	5 65	
	charged back taxes	3 72			7 24	10 96	
	int. on charged back taxes					1 35	
	" bal., $371.89, from Mar. 31					5 58	
1892 Dec. 31	By cash rec'd co. tr., gen. ac't, Dec. 31						$151 03
	" " " del. State, " 31		32 10	7 02	69 00		108 12
	" " " " local, " 31		2 47	2 21			4 68
	del. local rec'd A. G. O., Oct.	1 48	43		55		2 46
1893 Mar. 31	cash rec'd co. tr., State 1892, Mar. 11	20,000 00					20,000 00
June 30	" " " " " Apr. 11	16,500 00					16,500 00
	" " " " " June 28	280 00					280 00
	" " " on gen. acc't " 28						2 53
	error in interest charged Mar. 31						06
	del. State 1892	393 51					393 51
	To balance to new account						505 35
	Totals					$37,947 74	$37,947 74
	To balance from old law division of account					$91 60	
	" " new " "					505 35	
	Aggregate balance due State					$596 95	

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Table No. 137.—*Oceana county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$1 60	$26 69				
1893 June 30	cash paid co. tr., June 24	--	--		01				
	interest	--	--		1 60				
1892 Sept. 30	By cash rec'd co. tr., Sept. 28					9	2	$1 20	$26 69
Dec. 31	" " " Dec.					6	--	01	40
1893 June 30	interest					--	--		1 21
	Totals				$28 30	--	--		$28 30

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To cash paid co. tr., del. local, Sept. 28	$18 95	$4 29			$23 24	
	" " " State, Sept. 28	656 30				656 30	
	del. State rec'd co. tr., July	17 49	16 04	$2 83	$19 20	55 56	
	" " " " Aug.	6 15	46			6 61	
	" " " " Sept.	12 31	1 34		6 00	19 65	
	red'pt'ns " " "					2 93	
	am't paid School for the Blind, Aug. 6					23 20	
	" " " " " Deaf, " 25					22 42	
Dec. 31	del. State rec'd co. tr., Oct.	25 22	3 75	55	21 00	50 52	
	" " " " Nov.	9 06	2 28	2 46	14 00	27 80	
	" " " " Dec.	28 97	10 97	2 03	36 30	78 27	
	" local refunded at A. G. O.	3 78	1 66			5 44	
1893 Mar. 31	" State rec'd co. tr., Jan.	26 94	9 83	2 22	18 90	57 89	
	" " " " Feb.	23 76	10 18	3 11	22 80	59 85	
	" " " " Mar.	45 99	5 93	43	42 60	94 95	
	State tax of 1892					5,651 67	
	del. local refunded at A. G. O.	42 04	23 94		8 00	73 98	
	interest on bal., $157.68, from Jan. 1					2 37	
June 30	del. State rec'd co. tr., Apr.	28 14	11 48	4 09	72 86	116 57	
	" " " " May	37	10		1 00	1 47	
	" " " " June	123 47	6 30			129 77	
	charged back taxes	29 96			75 50	105 46	
	error in am't of taxes ch'd back, June 1, 1892	113 46				113 46	
	interest on charged back taxes					9 08	
1892 Sept. 30	By balance from old account, July 1						$25 85
	cash rec'd co. tr., gen. acc't, Sept. 28						68 84
	" " " del. State, " 28	236 82	52 56	33 64	261 82		584 85
Dec. 31	" " " gen. acc't, Dec. 22						48 55
	" " " del. State, " 22	35 95	17 84	2 83	25 20		81 82
	del. local rec'd A. G. O., Oct.	2 38	86		1 11		4 35
1893 Mar. 31	cash rec'd co. tr., State, 1892, Mar. 13	5,020 38					5,020 38
June 30	" " " " 1892, June 24	631 29					631 29
	" " " gen. acc't, " 24						2 37
	" " " del. State, " 24	159 94	42 94	10 80	155 60		369 28
	" " " " local, " 24	43 44	24 74		6 89		75 07
	del. State of 1892	631 29					631 29
	balance to new account					155 48	
	Totals					$7,543 94	$7,543 94
	To balance from old law division of account						
	" " new " " "						$155 48
	Net balance due county						$155 48

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Table No. 138.—*Ogemaw county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$2 29	$38 12				
1893 June 30	taxes, etc., collected co. tr., Mar. 31	3	--	78	52 08				
	interest	--	--		3 07				
1892 Sept. 30	By cash rec'd co. tr., Sept. 27					9	3	$1 71	$38 12
Dec. 31	" " " Dec. 30					6	--	02	58
1893 June 30	interest					--	--		1 73
	To balance to new account					--	--		52 84
	Totals				$93 27	--	--		$93 27

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$797 47	
	cash paid co. tr., del. local, Sept. 27	$26 63	$10 01		$0 20	36 54	
	del. State rec'd co. tr., July	21 52	25 55	$8 58	71 40	127 05	
	" " " " Aug.	24 58	3 27	61	5 20	33 66	
	" " " " Sept.	4 90	1 11	67	12 25	18 93	
	interest on bal., $463.66, from July 1					6 95	
Dec. 31	cash paid co. tr., del. local, Dec. 28	50 07	13 88			63 95	
	del. State rec'd co. tr., Oct.	15 70	4 34	2 34	30 00	52 38	
	" " " " Nov.	23 02	36 56	11 41	59 96	130 95	
	" " " " Dec.	12 03	6 25	1 59	29 80	49 67	
	interest on bal., $579.98, from Oct. 1					8 70	
1893 Mar. 31	del. State rec'd co. tr., Jan.	38 75	77 67	12 40	141 89	270 71	
	" " " " Feb.	97 20	82 17	2 51	98 60	280 48	
	" " " " Mar.	36 73	6 95	1 95	27 60	73 23	
	State tax of 1892					2,511 88	
	am't paid Northern asylum					779 58	
	interest on bal., $828.53, from Jan. 1					12 43	
June 30	del. State rec'd co. tr., Apr.	49 50	16 12	6 37	47 39	119 88	
	" " " " May	19 31	1 75		7 00	28 56	
	" " " " June	10 10	1 10	41	2 00	13 61	
	red'pt'ns " " Apr.					24 02	
	charged back taxes	1 98			12 80	14 78	
	interest on charged back taxes					3 83	
	" " bal. $2,186.35 from Mar. 31					32 80	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 27						$55 45
	" " " del. State, " 27	174 35	74 33	51 68	14 84		315 20
	del. local rec'd A. G. O., Aug.	16 67	2 67				19 34
	" " " " Sept.	33 40	11 21				44 61
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 28						6 95
	" " " del. State, " 28	51 00	5 42				56 42
1893 Mar. 31	del. local rec'd A. G. O., Mar.	24 77	5 78		03		30 58
June 30	cash rec'd co. tr., State, 1892, Apr. 7	1,776 18					1,776 18
	del. local rec'd A. G. O., May	158 15	65 03		1 13		224 31
	error in interest charged Mar. 31						13
	taxes, etc., collected at land office	149 38	1 02				150 40
	del. State, 1892	735 70					735 70
	To balance to new account						2,077 07
	Totals					$5,492 34	$5,492 34
	To balance from old law division of account					$52 84	
	" " new " " " "					2,077 07	
	Aggregate balance due State					$2,129 91	

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Table No. 139.—*Ontonagon county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$0 41	$6 76				
	taxes, etc., collected co. tr., Aug.	9	--	2 29	19 98				
	" " " " Sept.				32 02				
1893 June 30	" charged back	--	--		79 58				
	interest	--	--		2 70				
1892 Sept. 30	By cash rec'd of co. tr., Sept. 27					9	3	$0 30	$6 76
1893 June 30	interest					-	--		30
	To balance to new account					-	--		133 98
	Totals				$141 04	--	--		$141 04

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Table No. 139.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$298 54	
	cash paid co. tr., del. local, Sept. 27	$271 95	$59 32			331 27	
	" " " State, Sept. 27	246 47				246 47	
	del. State rec'd co. tr., July	12 56	99			13 55	
	" " " " Aug.	54 69	97 20	$14 92	$176 25	343 06	
	" " " " Sept.	37 01	47 79	4 76	79 05	168 61	
	" local ref'd A. G. O.	4 64	4 45		60	9 69	
	error in am't int. ch'g'd b'k, June 30, '92					13	
Dec. 31	del. State rec'd co. tr., Oct.	51 40	17 57	2 07	79 30	150 34	
	" " " " Nov.	6 69	1 88	1 22	7 00	16 79	
	" " " " Dec.	21 97	7 62	1 57	11 60	42 76	
	int. on bal., $250.03, from Oct. 1					3 75	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	32 64	19 40	16 17	43 70	111 91	
	" " " " Feb.	22 49	2 74	1 10	16 42	42 75	
	" " " " Mar.	72 08	8 83	1 39	7 00	89 30	
	red'pt'ns " " Jan.					3 13	
	State tax of 1892					2,511 88	
	del. local refunded A. G. O.	5 48	24	26		5 98	
	interest on bal., $463.67, from Jan. 1					2 15	
June 30	del. State rec'd co. tr., Apr.	306 94	79 26	2 85	310 13	699 18	
	" " " " May	11 37	2 20	2 81	11 00	27 38	
	" " " " June	5 08	87	76	8 00	14 71	
	red'pt'ns " " Apr.					8 00	
	" " " May					17 98	
	charged back taxes	15 18			44 28	59 56	
	interest on charged back taxes					7 95	
	error charge col'ns co. tr., Mar. 31, '93	14	04	08	1 00	1 26	
1892							
Sept. 30	By cash rec'd, co. tr., gen'l acc't, Sept. 27						$9 44
	" " " del. State, " 27	176 67	39 72	55 43	590 02		861 84
Dec. 31	" " " " " Dec. 30		34	19 68	255 30		275 32
	" " " " local " 30	4 64	4 45		60		9 69
1893							
Mar. 31	" " " gen'l acc't, Mar. 29						110 22
	" " " del. State, " 29	80 06	27 07	4 86	97 90		209 89
	" " " State 1892, " 14	1,946 74					1,946 74
June 30	" " " " " Apr. 19	950 24					950 24
	" " " del. State, June 9	10 07	1 55	3 48	7 00		22 10
	" " " " " " 12	559 97	4 57				564 54
	" " " " " " 24		252 95	21 60	33 68		308 23
	" " " " local " 24	5 48	24	26			5 98
	del. local rec'd A. G. O., May	26 01	10 69				36 70
	error in am't interest charged Mar. 31						05
	del. State of 1892	612 08					612 08
	balance to new account					699 98	
	Totals					$5,923 06	$5,923 06
	To balance from old law division of account						$133 98
	By " " new " " "						699 98
	Net balance due county						$566 00

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Table No. 140.—*Osceola county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12		$2 23	$37 18				
1893 June 30	taxes charged back				7 20				
	interest				2 23				
1892 Sept. 30	By cash rec'd of co. tr., Sept. 30					9		$1 68	$37 18
Dec. 31	" " " " Dec.					6		02	55
	interest								1 70
1893 June 30	To balance to new account								7 18
	Totals				$46 61				$46 61

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Table No. 140.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$516 73	
	del. State rec'd co. tr., July	$10 53	$1 18	$0 21	$1 00	12 92	
	" " " " Aug.	6 25	92	14	2 00	9 32	
	" " " " Sept.	42 85	12 77	9 08	15 33	80 03	
	red'pt'ns " " Sept.					16 41	
	del. local refunded A. G. O.	5 00	80			5 80	
	interest on bal., $229.70, from July 1					3 45	
Dec. 31	del. State rec'd co. tr., Oct.	35 08	9 38	3 33	49 50	97 29	
	" " " " Nov.	27 22	9 68	3 74	34 90	75 54	
	" " " " Dec.	34 24	10 27	3 50	37 26	85 27	
	red'pt'ns " " Oct.					5 41	
	del. local refunded at A. G. O.	1 02	22	05		1 29	
	interest on bal., $188.06, from Oct. 1					2 82	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	26 24	7 07	3 05	38 00	74 36	
	" " " " Feb.	16 85	3 69	78	18 30	39 62	
	" " " " Mar.	52 59	14 56	7 27	47 50	121 92	
	red'pt'ns " " Feb.					11 61	
	" " " Mar.					31 85	
	State tax of 1892					5,023 74	
	interest on bal., $446.39, from Jan. 1					6 70	
June 30	del. State rec'd co. tr., Apr.	136 69	43 73	20 04	169 65	370 11	
	" " " " May	59 53	5 08	30	19 00	83 91	
	" " " " June	19 61	4 43	3 47	7 00	34 51	
	red'pt'ns " " Apr.					254 72	
	charged back taxes	2 43			9 00	11 43	
	interest on charged back taxes					1 29	
	" " bal., $200.43, from Mar. 31					3 00	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 30						$77 57
	" " " del. State, " 30	19 31	112 69	77 30			209 30
	" " " " local, " 30				16		16
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 24						19 86
	" " " del. State, " 24	111 88	14 55		19 83		146 26
	del. local rec'd A. G. O., Dec.	8 24	2 84		1 66		12 74
1893							
June 30	cash rec'd co. tr. State, 1892, Apr. 14	4,417 79					4,417 79
	" " " gen. acc't, June 29						48 91
	" " " del. State, " 29		196 14	50 20	223 80		470 14
	error in interest charged, Mar. 31						05
	taxes, etc., collected at land office	45 02	3 89				48 91
	del. State of 1892	605 95					605 95
	To balance to new account						923 41
	Totals					$6,981 05	$6,981 05
	By balance from old law division of account					$7 18	
	To " " new " " "					923 41	
	Aggregate balance due State					$930 59	

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Table No. 141.—*Oscoda county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$2 86	$47 72				
1893 June 30	taxes, etc., col. by co. tr., Mar.	3	--	1 48	98 85				
	interest	--	--		4 34				
	To balance to new account					--	--		$150 91
	Totals				$150 91	--	--		$150 91

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$344 26	
	del. State rec'd co. tr., July	$2 56	$6 57	$0 51	$11 80	21 44	
	" " " " Aug.	4 73	70	23	7 40	13 06	
	" " " " Sept.	3 86	3 28	1 18	5 20	13 52	
	error in charge of Mar. 31		06		40	46	
	interest on bal., $207.06, from July 1					3 14	
Dec. 31	del. State rec'd co. tr., Oct.	4 00	4 15	1 19	8 40	17 74	
	" " " " Nov.	3 55	5 48	96	4 40	14 39	
	" " " " Dec.	4 95	2 81	1 28	10 50	19 54	
	" local refunded at A. G. O.	8 95	2 92			11 87	
1893 Mar. 31	" State rec'd co. tr., Jan.	26 31	30 33	6 62	83 25	146 51	
	" " " " Feb.	144 22	138 87	13 99	167 05	464 13	
	" " " " Mar.	32 84	48 53	4 42	68 10	153 89	
	State tax of 1892					1,255 95	
	interest on bal., $44.59, from Jan 1					67	
June 30	del. State rec'd co. tr., Apr.	58 46	68 32	8 60	66 70	192 08	
	" " " " May	7 39	85		2 00	10 24	
	" " " " June	1 60	1 44	92	5 00	8 96	
	charged back taxes	4 31			14 00	18 31	
	interest on charged back taxes					3 16	
	" " bal., $475.73, from Mar. 31					7 14	
1892 Sept. 30	By cash rec'd co. tr., del. State, Sept. 30	122 85	12 35				$135 20
	del. local rec'd A. G. O., Aug.	6 48	1 04				7 52
	" " " " Sept.	11 49	3 84				15 33
Dec. 31	cash rec'd co. tr., del. State, Dec. 31		52 32	16 21	188 25		256 78
1893 June 30	" " " State, 1892, Apr. 1	866 45					866 45
	" " " gen. acc't, " 22						95 17
	" " " del. State, May 31	235 08					235 08
	del. State of 1892	389 50					389 50
	To balance to new account						719 43
	Totals					$2,720 46	$2,720 46

To balance from old law division of account	$150 91
" " new " " "	719 43
Aggregate balance due State	$870 34

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Table No. 142.—*Otsego county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$86 53	
	cash paid co. tr., del. local	$405 59	$120 32		$2 65	528 56	
	del. State rec'd co. tr., July	85 68	29 25	$11 51	28 60	105 04	
	" " " " Aug.	58 40	4 17			62 57	
	" " " " Sept.	10 54	3 14	34	24 20	38 22	
	red'pt'ns " " "					12 74	
	error in May sales	39	94		2 40	3 73	
	am't paid School for the Blind					40 57	
Dec. 31	cash paid co. tr., del. local, Dec. 21	71 58	15 25			86 83	
	del. State rec'd co. tr., Oct.	39 52	19 68	4 38	42 05	105 55	
	" " " " Nov.	6 91	91		4 15	11 97	
	" " " " Dec.	26 53	30 11	3 51	51 86	112 01	
	interest on bal., $176.04 from Oct. 1					2 64	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	21 31	20 26	3 45	35 60	80 62	
	" " " " Feb.	21 29	14 35	2 14	16 50	54 28	
	" " " " Mar.	140 65	22 21	4 58	30 30	197 69	
	red'pt'ns " " "					16 36	
	State tax of 1892					3,129 82	
	del. local ref'd A. G. O.	14 19	2 84	57		17 60	
	int. on bal., $269.50, from Jan. 1					5 54	
June 30	Cash paid co. tr., del. local, June 19	18 26	8 19		85	27 30	
	del. State rec'd co. tr., April	74 98	29 18	12 09	78 55	194 75	
	" " " " May	135 75	15 11	54	4 60	156 00	
	" " " " June	14 69	8 49	2 85	17 30	43 33	
	red'pt'ns " " "					39 58	
	charged back taxes	8 37			20 00	28 37	
	interest on charged back taxes					3 36	
1892							
Sept. 30	By cash rec'd' co. tr., gen'l acc't, Sept. 28						$6 61
	" " " del. State " 28	298 17	65 86	41 43	202 97		608 43
	" " " " local " 28			05			05
	del. local rec'd A. G. O., July	28 12	4 78				32 90
	" " " " Aug.	28 68	5 52				34 20
	" " " " Sept.	14 78	4 95				19 73
Dec. 31	cash rec'd, co. tr., del. State, Dec. 21		19 78	11 85	55 20		86 83
	del. local rec'd A. G. O., Oct.	8 70	2 90				11 60
	" " " " Nov.	19 64	6 65		85		27 14
1893							
Mar. 31	cash rec'd, co. tr. State of 1892, Mar. 2	500 00					500 00
	" " " " " " 14	1,000 00					1,000 00
	" " " " " " 29	873 34					873 34
	del. local rec'd A. G. O., Feb.	4 11	1 48				5 59
June 30	cash rec'd co. tr. State of 1892, June 7	766 48					766 48
	" " " gen'l acc't, " 7	1,348 67					1,348 67
	" " " del. State, " 7	595 01	177 92	15 48	292 19		1,080 60
	" " " " " " 19			18 01	8 72		26 73
	" " " " local, " 19			57			57
	del. local rec'd A. G. O., April	8 80	3 48		71		12 99
	error in interest charge, Mar. 31						04
	taxes, etc., col. at land office	25 03	4 33				29 36
	del. State of 1892	772 02					772 02
	balance to new account					2,042 29	
	Totals					$7,243 88	$7,243 88

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Table No. 143.—*Ottawa county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$0 04	$0 64				
1893 June 30	taxes charged back	--	--		36 62				
	interest	--	--		04				
1892 Sept. 30	By cash rec'd co. tr., Sept. 27					9	3	$0 03	$0 64
Dec. 31	" " " Dec. 30					--	--		01
1893 June 30	interest					--	--		03
	To balance to new account					--	--		36 62
	Totals				$37 30	--	--		$37 30

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$1,027 76	
	cash paid co. tr., del. local, Sept. 27	$19 23	$6 78			26 16	
	del. State rec'd co. tr., July	33 25	5 50	$4 41	$5 00	48 16	
	" " " " Aug.	44 55	8 99	2 22	7 80	63 56	
	" " " " Sept.	50 80	22 41	77	21 60	95 58	
	red'pt'ns " " July					10 14	
	" " " Sept.					13 12	
	error in charge of Mar. 31		18				18
	am't paid School for the Blind, Aug. 6					56 64	
	" " " " Deaf, " 25					40 00	
Dec. 31	del. State rec'd co. tr., Oct.	40 27	6 22	79	13 00	60 28	
	" " " " Nov.	20 60	3 62	57	21 00	45 79	
	" " " " Dec.	74 43	14 19	1 71	38 00	128 33	
1893 Mar. 31	" " " " Jan.	24 95	6 27	2 06	14 00	47 28	
	" " " " Feb.	26 42	7 89	4 86	14 00	53 17	
	" " " " Mar.	41 05	6 38	65	13 60	61 68	
	red'pt'ns " " "					8 74	
	State tax of 1892					18,838 95	
	interest on bal., $234.40, from Jan. 1					8 52	
June 30	del. State rec'd co. tr., Apr.	107 72	27 22	18 46	45 60	199 00	
	" " " " May	80 28	9 50		34 00	123 78	
	" " " " June	22 61	1 93			24 54	
	red'pt'ns " " Apr.					17 82	
	" " " " May					10 11	
	charged back taxes	16 62			17 71	34 33	
	interest on charged back taxes					6 12	
1892 Sept. 30	By cash rec'd co. tr., gen'l acc't, Sept. 27						$114 23
	" " " del. State, " 27	443 53	90 53	57 13	348 45		989 69
Dec. 31	" " " gen. acc't, Dec. 30						119 90
	" " " del. State, " 30	128 60	37 08	7 40	34 40		207 48
1893 Mar. 31	" " " State, 1892, Feb. 9	15,000 00					15,000 00
	" " " " 1892, Mar. 14	2,500 00					2,500 00
	" " " " 1892, " 23	572 54					572 54
June 30	" " " gen'l acc't, June 22						10 26
	" " " del. State, Apr. 21	135 30	24 03	3 07	72 00		234 40
	" " " " " June 22	92 42	20 54	7 57	41 60		162 13
	del. local rec'd A. G. O., Apr.	5 93	2 44				8 37
	" " " " May	18 22	7 49				25 71
	" State, 1892	766 41					766 41
	To balance to new account						381 62
	Totals					$21,042 74	$21,042 74
	To balance from old law division of account					$36 62	
	" " new " " " "					381 62	
	Aggregate balance due State					$418 24	

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Table No. 144.—*Presque Isle county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892									
Dec. 31	To taxes, etc., collected co. tr., Dec.	6	--	$0 56	$15 97				
June 30	" " " " Mar.	3	--	34	22 37				
	" " " " Apr.	2	--	1 17	78 15				
	interest	--	--		2 07				
1893									
June 30	By cash rec'd co. tr., June 28								$16 53
	balance to new account								102 03
	Totals				$118 56				$118 56

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$3,424 06	
	cash paid co. tr., del. local	$62 35	$10 19			72 54	
	del. State rec'd co. tr., July	4 94	4 04	$1 01	$19 00	28 99	
	" " " " Aug.	9 65	8 64	1 20	12 00	31 59	
	" " " " Sept.	15 96	12 52	1 77	20 60	50 85	
	red'pt'ns " " July					16 26	
	" " " Aug.					1 61	
	error in charge of June 30		07		1 00	1 07	
Dec. 31	cash paid co. tr., del. local	20 44	3 48			23 92	
	del. State rec'd co. tr., Oct.	11 96	3 31	1 23	18 33	34 83	
	" " " " Nov.	46 77	22 66	8 36	67 69	145 48	
	" " " " Dec.	11 65	20 17	4 92	36 90	73 64	
	red'pt'ns " " Dec.					8 92	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	13 63	14 00	3 83	27 80	59 26	
	" " " " Feb.	18 79	13 62	2 63	45 00	80 04	
	" " " " Mar.	123 33	41 46	11 86	106 02	292 67	
	State tax of 1892					1,883 89	
	interest on bal., $258.18, from Jan. 1					4 87	
June 30	cash paid co. tr., del. local, June 28	3 48	1 21			4 69	
	del. State rec'd co. tr., Apr.	156 22	92 17	24 18	$29 00	601 57	
	" " " " May	43 27	4 77		26 50	74 54	
	" " " " June	2 79	36			3 15	
	red'pt'ns " " Apr.					54	
	charged back taxes	12 87			77 46	90 33	
	interest on charged back taxes					7 81	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 29						$156 43
	" " " del. State, " 29	718 40	85 37	51 87	1,484 53		2,340 17
	del. local rec'd A. G. O., July	20 44	3 48				23 92
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 27						17 87
	" " " del. State, " 27	30 55	25 27	4 08	52 60		112 50
	del. local rec'd A. G. O., Nov.	3 48	1 21				4 69
1893							
Mar. 31	cash rec'd co. tr., State, 1892, Mar. 30	963 86					963 86
June 30	" " " gen. acc't, Apr. 26						8 92
	" " " " " June 28						4 87
	" " " del. State, Apr. 26	70 28	46 14	14 51	134 76		265 79
	" " " " " June 28	165 75	69 08	18 32	166 98		420 13
	taxes, etc., collected at land office	66 11	8 72				74 83
	del. State, 1892	920 03					920 03
	To balance to new account						703 11
	Totals					$6,017 12	$6,017 12
	To balance from old law division of account					$102 03	
	" " new " " " "					703 11	
	Aggregate balance due State					$805 14	

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Table No. 145.—*Roscommon county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892									
Sept. 30	To balance from old account	12	--	$1 78	$29 64				
Dec. 31	taxes, etc., col'd co. tr., Dec.	6	--	1 12	35 02				
	interest	--	--	--------	2 90				
1893									
June 30	To balance to new account				--------	--	--	--------	$67 56
	Totals				$67 56	--	--	--------	$67 56

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1	--------	--------	------	--------	$1,996 24	
	del. State rec'd co. tr., July	$0 45	$0 04	------	--------	49	
	" " " " Aug.	10 70	7 09	$0 73	$7 00	25 52	
	" " " " Sept.	12 32	5 63	1 62	44 10	63 67	
	red'pt'ns " " "	--------	--------	------	--------	7 78	
	del. local ref'd A. G. O.	1 45	45	------	--------	1 90	
	error in am't charged back, June 30	04	--------	1 50	--------	1 54	
	int. on balance, $1,877.25, from July 1	--------	--------	------	--------	28 16	
Dec. 31	del. State rec'd co. tr., Oct.	21 95	10 50	3 22	15 24	50 91	
	" " " " Nov.	7 87	16 56	2 78	36 34	63 55	
	" " " " Dec.	82 44	59 95	5 24	107 75	205 38	
	red'pt'ns " " "	--------	--------	------	--------	4 42	
	int. on balance, $1,978.07, from Oct. 1	--------	--------	------	--------	29 67	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	20 43	34 90	4 56	64 34	124 23	
	" " " " Feb.	75 51	37 27	18 82	45 00	176 60	
	" " " " Mar.	53 04	30 39	5 15	80 20	169 28	
	State tax of 1892	--------	--------	------	--------	1,883 39	
	int. on balance, $2,355.33, from Jan. 1	--------	--------	------	--------	35 33	
June 30	del. State rec'd co. tr., Apr.	182 25	90 10	52 78	105 45	430 58	
	" " " " May	3 32	23	------	--------	4 05	
	" " " " June	3 83	45	63	2 00	6 91	
	red'pt'ns " " Apr.	--------	--------	------	--------	4 63	
	charged back taxes	8 74	--------	------	39 50	48 24	
	interest on charged back taxes	--------	--------	------	--------	4 48	
	int. on balance, $3,807.14, from Mar. 31	--------	--------	------	--------	57 11	
1892							
Sept. 30	By cash rec'd co. tr., del. State	118 99	--------	------	--------	--------	$118 99
	del. local rec'd A. G. O.	07	01	------	--------	--------	08
Dec. 31	" " " " " Dec.	3 47	1 27	------	09	--------	4 83
1893							
June 30	" State tax of 1892	844 36	--------	------	--------	--------	844 36
	error in int. charged Mar. 31	--------	--------	------	--------	--------	45
	To balance to new account	--------	--------	------	--------	--------	4,455 85
	Totals	--------	--------	------	--------	$5,424 56	$5,424 56
	To balance from old law division of account					$67 56	
	By " " new " " " "					4,455 85	
	Aggregate balance due State					$4,523 41	

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Table No. 146.—*Saginaw county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892									
Sept. 30	To cash paid co. tr., Sept. 29	9	1	$0 87	$8 20				
Dec. 31	" " " Dec. 30				13				
1893									
June 30	taxes charged back				30 76				
	interest				37				
1892									
Sept. 30	By balance from old account					12		$0 50	$8 20
	cash rec'd of co. tr.								50
1893									
June 30	To balance to new account								30 76
	Totals				$39 56				$39 56

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Table No. 146.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$2,825 78	
	cash paid co. tr., del. local, Sept. 29	$48 92	$5 27		$1 75	55 94	
	del. State rec'd co. tr., July	305 89	88 14	$39 82	79 10	512 95	
	" " " " Aug.	369 94	166 11	36 58	122 95	695 58	
	" " " " Sept.	175 58	35 43	5 68	14 70	231 39	
	" " " " May sales	828 65	262 32	408 43	829 48	2,323 88	
	red'pt'ns " " July					30 77	
	" " " Aug.					59 09	
	" " " Sept.					17 21	
	del. local refunded at A. G. O.	60 14	25 53		1 39	87 06	
	am't paid School for the Blind, Aug. 6					12 75	
	" " " " " Deaf, " 25					82 97	
	error in interest charged June 30					31	
	interest on bal., $855.96, from July 1					12 84	
Dec. 31	cash paid co. tr., del. local, Dec. 29	3 99				3 99	
	del. State rec'd co. tr., Oct.	255 42	75 43	31 08	108 86	470 79	
	" " " " Nov.	173 58	46 02	18 20	62 00	300 80	
	" " " " Dec.	331 30	101 24	28 50	164 66	625 79	
	red'pt'ns " " Oct.					109 03	
	" " " Dec.					26 40	
	del. local ref'd A. G. O.	22 76	6 76	10 96	3 08	43 56	
	interest on bal., $1,345.17, from Oct. 1					20 18	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	191 72	40 95	8 52	99 50	340 69	
	" " " " Feb.	272 19	72 71	9 68	115 55	470 13	
	" " " " Mar.	203 12	39 76	28 17	81 00	347 05	
	red'pt'ns " " Jan.					33 93	
	" " " Feb.					201 62	
	" " " Mar.					229 04	
	State tax of 1892					46,469 44	
	interest on bal., $2,920.09, from Jan. 1					43 80	
June 30	cash paid co. tr., del. local, June 27	35 28	15 27		5 64	56 19	
	del. State rec'd co. tr., Apr.	371 05	84 38	45 44	135 20	636 07	
	" " " " May	286 94	35 30	1 59	86 10	409 93	
	" " " " June	49 97	6 07	17	2 00	58 21	
	red'pt'ns " " Apr.					775 16	
	charged back taxes	53 36			108 50	161 86	
	interest on charged back taxes					23 05	
	interest on bal., $1,261.74, from Mar. 31					18 93	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 29						$480 80
	" " " State, " 29						18 07
	" " " del. State, " 29	1,142 78	156 58		227 53		1,526 89
	del. local rec'd A. G. O., Aug.	64 13	10 90				75 03
	cash rec'd co. tr., State, Dec. 29	363 03					363 03
Dec. 31	" " " gen. acc't, Dec. 29						215 63
	" " " del. State, " 29	1,300 49	552 31		1,046 22		2,899 03
	" " " " local, " 29		14 63		1 39		16 02
	del. local rec'd A. G. O., Nov.	22 92	7 90		3 65		34 47
1893							
Mar. 31	" " " " Jan.	15 61	5 96		1 48		23 05
	" " " " Mar.	19 51	8 17		3 59		31 27
June 30	cash rec'd, co. tr., State of 1892, Apr. 7	42,970 69					42,970 69
	" " " gen. acc't, Apr. 7						64 37
	" " " " " June 22						630 04
	" " " del. State, Apr. 7	760 39	222 60	77 78	336 52		1,397 38
	" " " " " June 22	667 03	153 42	41 37	296 05		1,157 87
	del. local rec'd A. G. O., Apr.	9 47	4 05		1 29		14 81
	" " " " May	67 01	28 38		6 85		102 24
	" State of 1892	3,498 75					3,498 75
	excess of interest charged Mar. 31						30
	To balance to new account						3,304 42
	Totals					$58,824 16	$58,824 16
	To balance from old law division of account					$30 76	
	" " new " " " "					3,304 42	
	Aggregate balance due State					$3,335 18	

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Table No. 147.—*Sanilac county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$7 36	$122 62				
1893 June 30	cash paid co. tr., June 28	--	--		4 12				
	taxes charged back	--	--		57 34				
	interest	--	--		7 36				
1892 Dec. 31	By cash rec'd co. tr., Dec.					6	--	$4 12	$129 98
	interest					--	--		4 12
1893 June 30	To balance to new account					--	--		57 34
	Totals				$191 44	--	--		$191 44

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Table No. 147.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$2,323 73	
	del. State rec'd co. tr., July	$11 19	$1 48	$0 61	$1 00	14 28	
	" " " " Aug.	62 92	36 43	16 75	82 80	198 90	
	" " " " Sept.	27 98	27 18	12 61	69 80	137 57	
	" local refunded A. G. O.	20 51	7 77			28 28	
	am't paid School for the Deaf, Aug. 25					27 88	
	interest on bal., $2,323.73, from July 1					34 86	
Dec. 31	cash paid co. tr. del. local. Dec. 21	23 83				23 83	
	del. State rec'd co. tr., Oct.	118 29	97 46	33 43	195 27	444 45	
	" " " " Nov.	27 60	16 63	6 46	43 00	93 69	
	" " " " Dec.	59 60	42 18	16 53	105 30	223 61	
	red'pt'ns " " Oct.					25 66	
	" " " Dec.					5 04	
	del. local refunded A. G. O.	5 06	12 05			17 11	
1893							
Mar. 31	" State rec'd co. tr., Jan.	23 82	7 78	3 18	19 60	54 38	
	" " " " Feb.	13 22	13 73	14 71	28 20	69 86	
	" " " " Mar.	111 67	20 45	11 25	58 80	202 17	
	redemptions rec'd co. tr, Mar.					19 28	
	State tax of 1892					10,047 43	
	del. local ref'd A. G. O.	8 99	6 83		30	16 12	
	interest on bal., $777.65, from Jan. 1					11 66	
June 30	cash paid co. tr., del. local, June 28	9 82				9 82	
	del. State rec'd co. tr., Apr.	115 69	57 95	48 81	172 95	395 40	
	" " " " May	18 72	1 55			20 27	
	" " " " June	4 28	51	05	1 00	5 84	
	red'pt'ns " " Apr.					46 76	
	" " " June					4 85	
	del. local ref'd A. G. O.	4 86	4 90		1 16	10 92	
	charged back taxes	3 28			16 70	19 98	
	interest on charged back taxes					6 85	
1892							
Sept. 30	By del. local rec'd A. G. O., July	6 95	1 11				$8 06
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 21						728 05
	" " " del. State, " 21	768 02	209 93	175 57	861 61		2,015 13
	" " " " local " 21		27 09	1 00			28 09
	del. local rec'd A. G. O., Nov.	23 87	8 04				31 91
1893							
Mar. 31	cash rec'd co. tr., State 1892, Feb. 8	9,000 00					9,000 00
	" " " " " Mar. 21	358 07					358 07
June 30	" " " gen. acc't, Apr. 24						7 77
	" " " " " June 28						53 87
	" " " del. State, Apr. 24	205 49	156 27	56 42	342 57		761 75
	" " " " " June 28	148 71	41 96	29 14	106 60		326 41
	" " " " local, Apr. 24		4 01				4 01
	" " " " " June 28		6 83		30		7 13
	del. local rec'd A. G. O., May	24 34	10 16				34 50
	taxes, etc., collected at land office	9 54	86				10 40
	del. State tax of 1892	689 38					689 38
	balance to new account						465 95
	Totals					$14,540 48	$14,540 48
	To balance from old law division of account					$465 95	
	" " new " " "					57 34	
	Aggregate balance due State					$523 29	

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Table No. 148.—*Schoolcraft county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$673 68	
	cash paid co. tr., del. local, Sept. 28	$88 43	$11 22			99 65	
	" " " State tax, " 28	162 28				162 28	
	del. State rec'd co. tr., July	5 83	1 22	$0 05	$1 00	8 10	
	" " " " Aug.	22 92	2 60	37	31 00	56 89	
	" " " " Sept.	5 03	3 37	2 37	10 00	20 77	
	error in interest charged, June 30					07	
Dec. 31	cash paid co. tr., del. local, Dec. 19	7 85	2 65			10 50	
	del. State rec'd co. tr., Oct.	42 32	4 63	43	15 00	62 38	
	" " " " Nov.	10 78	1 02		2 00	13 80	
	" " " " Dec.	29 64	3 06		8 00	40 70	
1893							
Mar. 31	" " " " Jan.	6 06	1 04		13 00	20 10	
	" " " " Feb.	54 05	10 49		66 00	130 54	
	" " " " Mar.	41 40	4 37		6 00	49 77	
	State tax of 1892					4,395 75	
	interest on bal., $94.10, from Jan. 1					1 41	
June 30	cash paid co. tr., del. local, June 21	22 01	7 65			29 66	
	del. State rec'd co. tr., Apr.	104 89	15 62	1 02	68 30	189 83	
	" " " " May	15 84	69			16 53	
	" " " " June	10 12	93			11 05	
	red'pt'ns " " Apr.					4 10	
	charged back taxes	6 36			56 50	62 86	
	interest on charged back taxes					4 35	
1892							
Sept. 30	By cash rec'd co. tr., gen'l acc't, Sept. 28						$4 05
	" " " del. State, " 28	386 11	59 41	50 57	435 47		931 56
	del. local rec'd A. G. O., Sept.	7 85	2 65				10 50
Dec. 31	cash rec'd co. tr., del. State, Dec. 19	33 78	7 26	2 79	42 00		85 83
	del. local rec'd A. G. O., Nov.	17 05	5 73				22 78
1893							
Mar. 31	" " " " Feb.	4 96	1 92				6 88
June 30	cash rec'd, co. tr., State, 1892, June 21	3,763 36					3,763 36
	" " " " 1892, " 28	29 66					29 66
	" " " gen'l acc't, " 21						1 41
	" " " del. State, " 21	184 25	22 61	43	110 00		317 29
	del. local rec'd A. G. O., Apr.	3 52	1 44				4 96
	" State of 1892	602 73					602 73
	To balance to new account						283 76
	Totals					$6,064 77	$6,064 77

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Table No. 149.—*Shiawassee county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$207 66	$3,460 96				
1893 June 30	interest	--	--		207 66				
	To balance to new account					--	--		$3,668 62
	Totals				$3,668 62	--	--		$3,668 62

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$518 95	
	del. State rec'd co. tr., July	$41 38	$5 59	$1 89	$5 00	53 86	
	" " " " Aug.	9 40	75			10 15	
	" " " " Sept.	11 49	1 14			12 63	
	" " " " May sales	75 19	22 12	31 28	59 00	187 60	
	amount paid School for Deaf, Aug. 25					30 04	
	interest on bal., $518.95, July 1					7 78	
Dec. 31	del. State rec'd co. tr., Oct.	30 45	7 62		6 60	44 67	
	" " " " Nov.	14 28	2 59		20 67	37 54	
	" " " " Dec.	40 46	6 65	36	28 00	75 47	
	red'pt'ns " " "					2 65	
	interest on bal., $813.23, from Oct. 1					12 20	
1893 Mar. 31	del. State rec'd co. tr., Jan.	13 73	1 84		4 00	19 57	
	" " " " Feb.	70 29	10 12		4 00	84 41	
	" " " " Mar.	49 17	2 46	1 06	50	53 19	
	State tax of 1892					21,350 82	
	interest on bal., $993.54, from Jan. 1					14 90	
June 30	del. State rec'd co. tr., Apr.	52 65	11 51	3 68	19 50	87 34	
	" " " " May	15 10	93		1 00	17 03	
	" " " " June	15 60	1 87	25	1 00	18 72	
	red'pt'ns " " Apr.					30 45	
	charged back taxes	21 48			21 60	43 08	
	interest on charged back taxes					6 48	
	" " bal., $1,066.21, from Mar. 31					15 99	
	By cash rec'd co. tr., State, 1892, Apr. 1	20,969 70					$20,969 70
	" " " del. State, " 1	53 78	6 17		4 57		64 52
	del. State tax of 1892	881 12					881 12
	error in interest charged Mar. 31						18
	To balance to new account						1,320 00
	Totals					$22,735 52	$22,735 52
	To balance from old law division account					$3,668 62	
	" " new " " "					1,320 00	
	Aggregate balance due State					$4,988 62	

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Table No. 150.—*St. Clair county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest	Amount Cr.
1892									
Sept. 30	To balance from old account	12	--	$19 67	$327 89				
June 30	cash paid co. tr.	--	--	----------	16				
	interest	--	--	----------	19 67				
1892									
Sept. 30	By cash rec'd co. tr., Sept. 27				----------	9	3	$14 76	$327 89
Dec. 31	" " " Dec. 30				----------	6	--	16	4 91
	interest				----------	--	--	----------	14 92
	Totals				$347 72	--	--	----------	$347 72

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Table No. 150.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$1,313 77	
	cash paid co. tr., del. local, Sept. 27	$19 92				19 92	
	" " " State, " 27	742 90				742 90	
	del. State rec'd co. tr., July	31 87	$3 99	$0 51	$4 20	40 57	
	" " " " Aug.	50 36	9 51	4 14	6 60	70 61	
	" " " " Sept.	50 59	24 31	12 14	16 00	102 94	
	red'pt'ns " " July					4 52	
	" " " Sept.					15 74	
	del. local refunded at A. G. O.	2 24	99	25		3 48	
	am't paid School for the Blind, Aug. 6					16 57	
	" " " " " Deaf, " 25					138 63	
Dec. 31	del. State rec'd co. tr., Oct.	34 21	10 11	5 39	14 60	64 31	
	" " " " Nov.	39 35	6 83	1 78	24 00	71 96	
	" " " " Dec.	57 86	12 54	1 67	57 10	129 17	
	red'pt'ns " " "					45 41	
1893							
Mar. 31	del. State rec'd co. tr., Jan.	48 88	15 09	2 72	27 00	93 69	
	" " " " Feb.	5 72	2 17	92	8 00	16 81	
	" " " " Mar.	24 13	4 02	1 06	8 50	37 71	
	red'pt'ns " " Jan.					73 13	
	" " " Feb.					262 70	
	" " " Mar.					7 99	
	State tax of 1892					25,118 63	
	interest on bal., $31.38, from Jan. 1					47	
June 30	del. State rec'd co. tr., Apr.	154 56	39 53	11 23	93 61	298 93	
	" " " " May.	37 49	2 24		1 00	40 73	
	" " " " June	14 47	4 39	1 08	7 60	27 54	
	red'pt'ns " " Apr.					319 42	
	" " " June					26 49	
	del. local refunded at A. G. O.	14 04	9 46		1 20	24 70	
	charged back taxes	15 60			52 80	68 40	
	interest on charged back taxes					7 97	
	" " bal., $11.18, from Mar. 31					17	
1892							
Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 27						$372 96
	" " " del. State " 27	835 04	209 75	134 69	521 02		1,700 50
	" " " " local, " 27		2 11		1 00		3 11
Dec. 31	" " " gen. acc't, Dec. 17						175 46
	" " " del. State, " 17	132 82	37 71	16 79	26 80		214 12
	" " " " local, " 17	2 24	99	25			3 48
1893							
Mar. 31	" " " gen. acc't, Mar. 29						13 96
	" " " del. State, " 29	131 42	29 58	8 84	95 70		265 54
	" " " State, 1892, " 17	10,000 00					10,000 00
June 30	" " " " 1892, May 15	14,177 85					14,177 85
	" " " gen. acc't, " 15						375 77
	" " " " " June 26						16
	" " " del. State, May 15	78 78	21 13	4 70	43 50		148 11
	taxes, etc., collected at land office	6 83	3 10				9 93
	del. State of 1892	928 96					928 96
	To balance to new account						816 07
	Totals					$29,205 97	$29,205 97
	To balance from new law division of account					$816 07	
	Aggregate balance due State					$816 07	

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Table No. 151.—*St. Joseph county in account with the State of Michigan.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To cash paid co. tr., State tax	$179 49				$179 49	
	del. State rec'd co. tr., July	2 70	$0 16			2 86	
	" " " " Aug.	75	05			80	
	" " " " Sept.	14 85	2 02		$6 00	22 87	
	red'pt's " " "					7 37	
	am't paid School for the Deaf, Aug.					32 73	
Dec. 31	del. State rec'd co. tr., Oct.	13 39	2 65		15 00	31 04	
	" " " " Nov.	5 41	62		1 00	7 03	
	" " " " Dec.	5 13	68		1 00	6 81	
1893							
Mar. 31	" " " " Jan.	4 75	58			5 33	
	" " " " Feb.	2 35	08			2 43	
	" " " " Mar.	18 40	48			18 88	
	State tax of 1892					25,118 62	
	interest on bal., $44.88, from Jan. 1					67	
June 30	del. State rec'd co. tr., Apr.	25 97	2 12			28 09	
	" " " " May	2 61	29			2 90	
	red'pt'ns " " June					39 77	
	charged back taxes	11			2 00	2 11	
	interest on charged back taxes					20	
	" " bal., $26.64, from Mar. 31					40	
1892							
Sept. 30	By balance from old account, July 1						$86 74
	cash rec'd co. tr., gen. acc't, Sept. 30						8 26
	" " " del. State, " 30	55 95	10 34	$4 20	34 00		104 49
Dec. 31	" " " gen. acc't, Dec. 20						40 10
	" " " del. State, " 20	18 30	2 23		6 00		26 53
1893							
Mar. 31	" " " State, 1892, Mar. 14	24,000 00					24,000 00
	" " " " " " 29	954 49					954 49
June 30	" " " del. State, May 16	23 93	3 95		17 00		44 88
	taxes, etc., collected at land office	120 81	37 32				158 13
	del. State of 1892						164 13
	balance to new account					57 35	
	Totals					$25,567 75	$25,567 75

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Table No. 152.—*Tuscola county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$1 33	$22 25				
1893 June 30	interest	--	--		1 33				
1892 Sept. 30	By cash received of county treasurer, Sept. 28					9	2	$1.00	$22 25
Dec. 31	" " " " " Dec. 31					6	--	01	33
1893 June 30	interest					--	--		1 01
	balance to new account				01				
	Totals				$23 59	--	--		$23 59

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Table No. 152.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To balance from old account, July 1					$1,514 78	
	cash paid co. tr., del. local, Sept. 28	$157 53	$40 36		$20 00	217 89	
	del. State rec'd co. tr., July	47 63	23 81	$10 37	47 63	123 20	
	" " " " Aug.	37 95	31 10	11 08	25 40	105 53	
	" " " " Sept.	45 32	23 97	6 45	38 25	113 99	
	red'pt'ns " " July					31 95	
	am't paid School for the Deaf, Aug. 25					76 52	
	error in interest charged Mar. 31						04
Dec. 31	cash paid co. tr., del. local, Dec. 17	32 23	7 25			40 48	
	del. State rec'd co. tr., Oct.	58 01	17 83	4 24	32 30	112 48	
	" " " " Nov.	42 74	22 72	5 48	23 20	94 14	
	" " " " Dec.	80 28	28 94	3 18	125 70	238 10	
	red'pt'ns " " Oct.					148 95	
	" " " Dec.					25 80	
	del. local refunded at A. G. O.	6 75	8 43	60		15 78	
1893							
Mar. 31	" State rec'd co. tr., Jan.	36 81	23 30	3 64	38 70	102 45	
	" " " " Feb.	30 75	9 62	1 18	25 40	66 95	
	" " " " Mar.	79 78	30 96	10 96	36 73	158 43	
	red'pt'ns " "					22 49	
	State tax of 1892					13,157 26	
	del. local refunded at A. G. O.	18 68	3 73			22 41	
	interest on bal., $142.96, from Jan. 1					2 14	
June 30	del. State rec'd co. tr., Apr.	104 18	34 69	10 26	82 76	231 89	
	" " " " May	67 26	7 78		28 00	103 04	
	" " " " June	6 64	54		1 00	8 18	
	red'pt'ns " " Apr.					74 40	
	" " " May					17 67	
	charged back taxes	3 58			10 80	14 38	
	interest on charged back taxes					2 90	
	error in charge of Mar. 31	1 55	62			2 17	
	interest on bal., $515.66, from Mar. 31					7 73	
1892							
Sept. 30	By cash rec'd co. tr., gen acc't, Sept. 28						$40 49
	" " " del. State, " 28	709 54	221 28	159 62	601 74		1,692 18
	del. local rec'd A. G. O., Aug.	15 96	2 55				18 51
	" " " " Sept.	17 27	4 70				21 97
	error in charge for May sales	59	31	25	25		1 40
Dec. 31	cash rec'd co tr., gen. acc't, Dec. 17						108 47
	" " " del. State, " 17	123 57	78 61	28 15	111 03		341 36
1893							
Mar. 31	" " " " " Mar. 31	200 00	30 00	22 32	140 00		492 32
June 30	" " " State, 1892, Apr. 13	12,636 12					12,636 12
	del. local rec'd A. G. O., Apr.	16 45	6 84		82		24 11
	" " " " May	47 14	19 69		2 65		69 48
	" State of 1892	551 14					551 14
	To balance to new account						886 57
	Totals					$16,884 12	$16,884 12
	To balance from old law division of account					$0 01	
	" " new " " "					886 57	
	Net balance due State					$886 56	

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Table No. 153.—*Van Buren county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892									
Sept. 30	To cash paid co. tr., Sept. 27	9	3	$5 61	$124 44				
Dec. 31	" " " Dec. 30	6	--	06	1 86				
1893									
June 30	taxes charged back	--	-		5 30				
	interest	--	--		5 67				
1892									
Sept. 30	By balance from old account					12	--	$7 47	$124 44
1893									
June 30	interest					--	--		7 47
	To balance to new account					--	--		5 36
	Totals				$137 27	--	--		$137 27

26

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Table No. 158.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To cash paid co. tr., del. local, Sept. 27	$131 64	$40 98			$172 62	
	" " " State tax	213 21				213 21	
	del. State rec'd co. tr., July	1 57	10			1 67	
	" " " " Aug.	84	06			90	
	" " " " Sept.	6 69	54			7 23	
	am't paid School for the Deaf, Aug. 25					45 53	
Dec. 31	del. State rec'd co. tr., Oct.	10 90	2 20	$0 43	$4 00	17 53	
	" " " " Nov.	12 56	1 47		1 00	15 03	
	" " " " Dec.	20 68	3 04		2 00	25 72	
1893							
Mar. 31	" " " " Jan.	10 35	1 90		15 00	27 25	
	" " " " Feb.	16 69	5 43	1 25	10 60	33 97	
	" " " " Mar.	30 23	2 98	26	7 00	40 57	
	red'pt'ns " " Feb.					19 76	
	State tax of 1892					13,838 95	
	del. local refunded A. G. O.	5 23	3 55			8 78	
	interest on balance, $58.28, from Jan. 1					87	
June 30	cash paid co. tr., del. local, June 27	9 86	2 58		1 10	13 54	
	del. State rec'd co. tr., Apr.	34 37	4 57	09	16 34	55 37	
	" " " " May	10 30	63			10 93	
	" " " " June	8 75	95	07	1 00	10 77	
	" local refunded A. G. O.	21 34	18 68	07	5 85	45 94	
	charged back taxes	6 81			13 67	20 48	
	interest on charged back taxes					5 34	
1892							
Sept. 30	By balance from old account, July 1						$156 79
	cash rec'd co. tr., gen. acc't, Sept. 27						15 65
	" " " del. State, " 27	105 36	18 37	12 09	76 12		211 94
	" " " " local, " 27						1 45
Dec. 31	" " " gen. acc't. Dec. 20						45 53
	" " " del. State, " 20	9 10	70				9 80
1893							
Mar. 31	cash rec'd co. tr., State of 1892, Mar. 18	5,000 00					5,000 00
	" " " " " 1892, " 25	13,635 59					13,635 59
	del. local rec'd A. G. O., Mar.	15 09	6 13		1 10		22 32
June 30	cash rec'd, co. tr., State, 1892, June 27	282 21					282 21
	" " " del. State, Apr. 24	44 20	6 71	43	7 00		58 34
	" " " " " June 27	57 29	10 41	1 61	32 60		101 91
	del. State of 1892	208 36					208 36
	balance to new account					112 93	
	Totals					$19,744 89	$19,744 89
	To balance from old law division of account						$5 36
	By " " new " " " "						112 93
	Net balance due county						$107 57

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Table No. 154.—*Washtenaw county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$0 14	$3 29				
1893 June 30	interest	--	--		14				
1892 Dec. 31	By cash rec'd co. tr., Dec. 30					6	--	$0 07	$2 43
1893 June 30	interest					--	--		07
	balance to new account				07				
	Totals				$2 50	--	--		$2 50

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$39 73	
	del. State rec'd co. tr., July	$0 35	$0 02			37	
	" " " " Aug.	39	01			40	
	" " " " Sept.	3 40	1 83	$0 96	$1 00	7 19	
	error in taxes returned delinquent	10				10	
	del. State rec'd co. tr., May sales	25 86	8 16	5 58	20 60	60 20	
	am't paid School for the Blind, Aug. 6					15 55	
	" " " " Deaf, " 25					157 28	
	interest on balance, $39.73, from July 1					60	
Dec. 31	cash paid co. tr., del. State	28				28	
	del. State rec'd co. tr., Oct.	1 26	12			1 38	
	" " " " Nov.	2 44	51		1 00	3 95	
	" " " " Dec.	15 05	3 14		6 00	24 19	
1893 Mar. 31	" State rec'd co. tr., Jan.	74	18			92	
	" " " " Feb.	7 80	3 86	1 04	6 00	18 70	
	" " " " Mar.	21 67	2 23			23 90	
	State tax of 1892					$8,933 84	
	interest on balance, $29.52, from Jan. 1					44	
June 30	del. State rec'd co. tr., Apr.	28 22	5 38		26 00	59 60	
	" " " " May	31 88	5 86		7 00	44 74	
	" " " " June	56	03			59	
	red'pt'ns " " Apr.					11 81	
	charged back taxes	1 87			5 00	6 87	
	interest on charged back taxes					1 11	
	" " bal., $165.10, from Mar. 31					2 48	
1892 Dec. 31	By cash rec'd co. tr., gen. acc't, Dec. 28						$175 87
	" " " del. State, " 28	57 65	12 04	6 54	29 60		105 83
1893 Mar. 31	" " " State 1892, Mar. 13	$0,000 00					$0,000 00
June 30	" " " " " Apr. 1	8,841 18					8,841 18
	To balance to new account						293 34
	Totals					$39,416 22	$39,416 22
	By balance from old law division of account					$0 07	
	To " " new " " "					293 34	
	Net balance due State					$293 27	

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Table No. 155.—*Wayne county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1892 Sept. 30	To balance from old account	12	--	$30 53	$508 84				
1893. June 30	taxes charged back		--		573 97				
	interest	--	--		30 53				
1892 Sept. 30	By cash rec'd co. treas. Sept. 24					9	6	$22 95	$508 84
Dec. 30	" " " Dec. 30					6	--	24	7 58
1893 June 30	interest					--	--		23 19
	To balance to new account					--	--		573 73
	Totals				$1,113 34	--	--		$1,113 34

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Table No. 155.—*Continued.*

Quarter ending.	New tax law division of account.	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892							
Sept. 30	To cash paid co tr., State tax*	$11,464 38				$11,464 38	
	del. State rec'd co. tr., June	32	$0 06			38	
	" " " " July	478 27	35 06	$0 68	$72 00	581 01	
	" " " " Aug.	635 17	93 88	9 57	154 00	892 57	
	" " " " Sept.	797 42	101 76	2 85	374 00	1,275 53	
	red'pt'ns " " July					10 25	
	" " " Aug.					27 39	
	" " " Sept.					48 34	
	error in am't prev'ly charged back	05			2 00	2 05	
	del. local refunded at A. G. O.	24 31	21 92	1 23	1 40	48 86	
	am't paid School for the Blind, Aug. 6					10 45	
	" " " " " Deaf, " 25					642 27	
Dec. 31	del. State rec'd co. tr., Oct.	787 46	123 69	1 02	434 10	1,346 27	
	" " " " Nov.	316 21	44 19	84	139 00	500 24	
	" " " " Dec.	505 46	67 66	22	71 00	644 34	
	red'pt'ns " " Oct.					97 06	
	" " " Nov.					27 74	
	" " " Dec.					15 42	
	del. local refunded A. G. O.	89 41	94 77		60	184 78	
1893							
Mar. 31	" State rec'd co. tr., Jan.	459 85	69 74	3 23	194 60	727 42	
	" " " " Feb.	308 88	61 00	4 03	66 60	440 51	
	" " " " Mar.	58 51	20 79	2 95	78 00	160 25	
	State tax of 1893					238,626 79	
	redemptions rec'd co. tr., Jan.					54 40	
	" " " Feb.					47 32	
	" " " Mar.					10 71	
	interest on bal., $2,815.85, from Jan. 1					42 24	
June 30	del. State rec'd co. tr., Apr.	2,913 65	248 76	19 84	263 20	3,445 45	
	" " " " May	895 75	60 27	60	1 00	957 62	
	" " " " June	160 73	13 47			174 20	
	red'pt'ns " " Apr.					288 13	
	error in quarter ending Mar. 31	1 64	2 21	3 19	1 17	8 21	
	del. local refunded at A. G. O.	8 14	3 93	29	11 01	23 37	
	charged back taxes	78 00			304 60	382 60	
	interest on charged back taxes					80 11	
	" " bal., $44,607.43, from Mar. 31					669 11	
1892							
Sept. 30	By balance from old account, July 1						$3,751 51
	cash rec'd co. tr., gen. acc't, Sept. 24						384 28
	" " " del. State, " 24	5,794 22	546 60	84 20	1,891 82		8,316 84
	" " " " local, " 24	5 75	3 82	1 98	20		11 75
Dec. 31	" " " gen. acc't, Dec. 22						788 70
	" " " del. State, " 22	1,906 18	230 76	12 60	602 00		2,751 54
	" " " " local, " 22	24 31	21 92	1 23	1 40		48 86
1893							
Mar. 31	" " " State, 1892, Mar. 13	175,000 00					175,000 00
June 30	del. local rec'd A. G. O.	23,275 82					23,275 82
	To balance to new account						50,678 47
	Totals					$263,957 77	$263,957 77
	To balance from old law division of account					$573 73	
	" " new " " "					50,678 47	
	Aggregate balance due State					$51,252 20	

* Cash returned on account of over-payment by county treasurer of State tax actually collected at time of his remittance, June 28.

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Table No. 156.—*Wexford county in account with the State of Michigan.*

Quarter ending.	Old tax law division of account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1893 June 30	To taxes, etc., rec'd co. tr.				$34 46				
1893 June 30	To balance to new account								$34 46
	Totals				$34 46				$34 46

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Table No. 156.—*Continued.*

Quarter ending.	New tax law division of account.,	Tax.	Interest.	Col. fee.	Personal service and expense of sales.	Dr.	Cr.
1892 Sept. 30	To balance from old account, July 1					$820 13	
	cash paid co. tr., del. local	$354 17	$44 20		$1 45	399 82	
	" " " State tax	9 66				9 66	
	del. State rec'd co. tr., July	13 78	1 30	$0 19	1 00	16 27	
	" " " " Aug.	13 36	1 96	83	5 00	21 15	
	" " " " Sept.	26 76	6 72	3 23	7 00	43 71	
	error in May sales, 1891	36	09	24	1 00	1 69	
	red'pt'ns rec'd co. tr., Aug.					5 89	
	" " " Sept.					18 25	
	del. local ref'd A. G. O.	5 54	1 93		08	7 55	
	am't paid School for the Deaf, Aug. 25					7 77	
Dec. 31	cash paid co. tr., del. local, Dec. 19	33 40	7 37		1 87	42 64	
	del. State rec'd co. tr., Oct.	35 57	13 12	5 70	20 87	75 26	
	" " " " Nov.	26 92	6 47	1 42	17 20	52 01	
	red'pt'ns " " Dec.					2 53	
	del. State " " "	53 80	28 08	6 25	110 38	198 46	
1893 Mar. 31	" State rec'd co. tr., Jan.	43 36	19 64	8 35	56 80	128 15	
	" " " " Feb.	29 82	12 58	7 39	39 51	89 30	
	" " " " Mar.	100 88	29 19	6 68	75 41	212 16	
	State tax of 1892					5,023 74	
	interest on bal., $304.23, from Jan. 1					4 56	
June 30	cash paid co. tr., del. local, June 21	18 82	4 46		75	24 03	
	del. State rec'd co. tr., Apr.	115 15	43 57	7 87	153 85	320 44	
	" " " " May	48 89	4 55			53 44	
	" " " " June	16 09	3 83	2 50	10 26	32 68	
	error in charge of previous quarter	2 44	1 75	2 53	2 41	9 13	
	red'pt'ns rec'd co. tr., Apr.					26 14	
	" " " May					6 36	
	" " " June					10 24	
	del. local ref'd A. G. O.	7 61	2 71			10 32	
	charged back taxes	12 05			32 73	44 78	
	interest on charged back taxes					5 64	
	" " bal., $17.55, from Mar. 31					26	
1892 Sept. 30	By cash rec'd co. tr., gen. acc't, Sept. 28						$44 14
	" " " del. State, " 28	427 89	89 57	58 76	409 25		985 47
	del. local rec'd A. G. O., Aug.	8 67	1 30				9 97
	" " " " Sept.	11 40	3 95		1 95		17 30
	error June 30, 1891	18 87	4 05				22 92
Dec. 31	cash rec'd co. tr., gen. acc't, Dec. 19						31 91
	" " " del. State, " 19	54 26	10 07	4 49	14 00		82 82
	del. local rec'd A. G. O., Oct.	14 88	2 98				17 86
	" " " " Dec.	3 94	1 48		75		6 17
1893 June 30	cash rec'd co. tr., State of 1892, June 21	4,422 28					4,422 28
	" " " gen. acc't, " 21						7 09
	" " " del. State, " 21	290 35	109 03	35 79	320 17		755 34
	taxes, etc., collected at land office	484 95	43 14				528 09
	del. State of 1892	579 35					579 35
	To balance to new account						13 45
	Totals					$7,524 16	$7,524 16
	To balance from old law division of account					$34 46	
	" " new " " " "					13 45	
	Aggregate balance due State					$47 91	

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ective counties

Counties.	Amo				
	Debit balance brought forward.	Collected by county treasurer.	Taxes char bad	st in t.	Cash paid county by State Treasurer.
Totals	$8,786 43	$1,465 63	$1,8	2 71	$52,759 98
Alcona	$29 43			1 23	$183 09
Alger				7 63	1,053 51
Allegan	6 96		$	7 25	
Alpena		$184 12		9 36	440 56
Antrim	15 62			1 08	162 27
Arenac	5 82			7 91	
Baraga				6 75	649 12
Barry				4 72	152 95
Bay				2 45	836 69
Benzie				8 96	156 61
Berrien	39 53	3 96		4 86	
Branch	2 38			3 86	
Calhoun				1 38	143 81
Cass				72	
Charlevoix	22 32			5 24	722 24
Cheboygan	12 04			0 85	1,326 18
Chippewa				2 19	
Clare	2,388 41			7 36	690 22
Clinton				1 18	296 77
Crawford		51 50		7 57	452 80
Delta	7 51	53 99		7 88	1,328 59
Dickinson				2 07	
				1 97	315 88

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Amounts		and old	Net balances under old and new law.		Counties.
Local taxes refunded at Auditor General's office.	Paid School for the Blind.	nty dit.	Debit balance June 30, 1893.	Credit balance June 30, 1893.	
$1,881 12	$649 32	088 75	$461,400 98	$4,757 02	Totals.
----------	----------	803 39	$305 28	----------	Alcona.
$8 26	----------	260 24	139 78	----------	Alger.
4 46	----------	456 94	360 43	----------	Allegan.
48	----------	721 88	22,101 89	----------	Alpena.
15 41	----------	437 59	454 76	----------	Antrim.
9 91	----------	692 44	926 53	----------	Arenac.
5 46	----------	603 12	263 69	----------	Baraga.
20 71	----------	372 91	19,145 14	----------	Barry.
57 56	----------	972 92	140,625 81	----------	Bay.
22 01	----------	633 63	227 03	----------	Benzie.
9 16	----------	937 62	213 20	----------	Berrien.
----------	----------	473 51	32 96	----------	Branch.
----------	----------	368 72	----------	$144 95	Calhoun.
----------	----------	160 98	34 59	----------	Cass.
----------	$28 00	193 45	----------	107 33	Charlevoix.
6 10	6 66	032 47	741 05	----------	Cheboygan.
23 25	----------	958 04	8,786 29	----------	Chippewa.
5 09	----------	021 59	2,784 44	----------	Clare.
----------	----------	259 25	37 80	----------	Clinton.
9 96	----------	785 92	3,339 42	----------	Crawford.
92 19	----------	188 64	2,591 16	----------	Delta.
----------	18 39	981 52	265 33	----------	Dickinson.
----------	35 00	753 24	132 93	----------	Eaton.
12 70	----------	504 85	331 94	----------	Emmet.
----------	8 61				

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Table No. 153.—*Sale of May, 1893, tax of 1890.*

Counties.	Total amount advertised including personal service.	Paid county treasurer before sale.	Amount withheld.	Amount sold.	Amount bid to State.
Alcona	$13,252 62	$1,017 06	$84 31	$125 36	$12,025 39
Alger	5,151 39	1,857 01	298 72	489 20	2,511 46
Allegan	2,706 08	395 80	40 80	770 33	1,509 15
Alpena	20,054 35	2,854 14	3,437 44	2,330 20	11,432 57
Antrim	7,425 39	3,025 93	261 30	1,759 95	2,378 21
Arenac	12,371 75	1,505 80	59 95	456 51	10,349 49
Baraga	7,781 47	558 05	87 54	1,551 20	5,584 68
Barry	935 62	346 25	184 44	178 32	226 61
Bay	90,651 12	41,190 97	11,898 60	7,755 56	29,805 99
Benzie	2,379 40	149 27	67 84	1,114 61	1,047 68
Berrien	4,257 32	1,575 24	147 21	389 45	2,145 42
Branch	581 19	269 55	24 20	88 41	199 03
Calhoun	529 07	271 42	7 18	183 03	67 44
Cass	220 01	38 24	53 90	43 50	84 37
Charlevoix	6,127 52	2,498 82	136 87	589 18	2,902 65
Cheboygan	13,966 94	1,497 25	205 95	1,777 76	10,485 98
Chippewa	49,097 36	16,765 19	1,720 91	14,573 66	16,037 60
Clare	7,119 59	957 17	26 60	540 69	5,595 13
Clinton	929 03	409 68	226 98	135 49	156 88
Crawford	11,555 10	934 57	177 23	323 67	10,119 63
Delta	21,343 61	8,326 08	752 33	3,060 96	9,104 29
*Dickinson	----------	----------	----------	----------	----------
Eaton	1,138 40	316 11	85 74	263 80	467 75
Emmet	8,433 21	2,977 45	85 00	877 75	4,493 01
Genesee	2,156 20	1,329 18	76 19	254 10	496 73
Gladwin	18,050 96	800 77	753 59	1,400 98	15,095 62
Gogebic	13,934 22	3,683 34	444 33	4,434 72	5,371 83
Grand Traverse	4,450 63	1,297 33	40 75	348 77	2,763 78
Gratiot	8,247 68	1,983 94	796 42	1,490 94	3,976 38
Hillsdale	570 53	332 60	16 29	221 64	----------
Houghton	10,037 10	1,687 83	1,945 49	1,071 05	5,332 73
Huron	9,826 92	2,758 48	2,700 92	2,134 71	2,232 81
Ingham	10,201 27	3,802 23	62 44	1,652 80	4,683 80
Ionia	1,135 70	491 94	69 00	288 94	285 82
Iosco	12,692 37	1,917 38	112 95	328 18	10,333 86
Iron	29,180 21	3,584 83	4,531 06	6,053 76	15,010 56
Isabella	10,132 90	2,625 94	74 19	2,736 48	4,696 29
Jackson	3,341 18	1,392 70	450 75	726 55	770 88
Kalamazoo	696 20	558 71	9 74	11 72	116 03
Kalkaska	7,588 09	1,401 78	326 99	741 54	5,117 78
Kent	15,980 40	7,504 28	913 20	2,280 81	5,282 11
Keweenaw	4,655 85	537 19	----------	421 25	3,697 41
Lake	8,544 19	1,321 65	41 67	184 41	6,996 46
Lapeer	2,442 53	759 68	57 17	326 36	1,299 32
Leelanau	1,981 68	584 30	84 98	329 49	1,032 91
Lenawee	1,470 91	538 43	42 33	518 17	371 98
Livingston	344 98	140 61	40 75	89 98	73 64
Luce	5,552 40	1,475 91	609 64	3 51	3,463 34
Mackinac	13,020 79	2,936 46	2,251 29	1,115 71	6,717 33
Macomb	687 83	216 79	269 07	201 97	----------
Manistee	10,283 96	4,737 77	245 49	1,465 53	3,835 17
Manitou	2,404 82	----------	24 04	635 97	1,744 81
Marquette	20,332 61	5,422 55	446 61	4,850 01	9,613 44
Mason	10,749 82	5,459 18	281 88	544 10	4,464 66
Mecosta	15,768 26	3,805 22	304 23	2,956 20	8,702 61
Menominee	11,569 19	2,725 04	591 16	2,957 70	5,295 29
Midland	22,159 66	1,846 32	295 75	1,272 61	18,744 98
Missaukee	9,861 44	1,385 66	109 69	1,785 19	6,580 90
Monroe	2,189 56	453 38	830 02	480 68	425 48
Montcalm	7,732 10	2,285 02	171 32	1,882 69	3,393 07
Montmorency	16,985 47	1,238 77	237 50	1,946 18	13,563 02

* No state tax to be charged Dickinson county until equalization of 1896.

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Table No. 158.—*Continued.*

Counties.	Total amount advertised including personal service.	Paid county treasurer before sale.	Amount withheld.	Amount sold.	Amount bid to State.
Muskegon	$27,880 08	$9,524 62	$409 13	$2,492 06	$15,454 27
Newaygo	14,221 24	1,682 27	161 17	625 15	11,752 65
Oakland	1,107 67	272 20	126 50	455 68	252 29
Oceana	7,254 12	1,294 29	760 39	781 23	4,428 21
Ogemaw	14,414 61	1,064 35	111 17	1,898 82	11,340 27
Ontonagon	31,341 39	12,406 81	4,074 53	2,427 98	12,432 07
Osceola	11,194 46	3,278 44	113 16	1,420 26	6,372 60
Oscoda	12,321 45	1,199 09	64 72	340 94	10,716 70
Otsego	6,419 42	954 44	143 02	1,045 11	4,246 85
Ottawa	6,638 91	2,453 27	165 29	1,623 82	2,396 53
Presque Isle	22,629 18	1,966 92	1,623 73	1,039 60	17,998 93
Roscommon	11,250 01	946 83	192 17	99 01	10,013 00
Saginaw	41,539 54	16,318 88	3,241 84	7,078 06	14,900 76
Sanilac	13,510 66	2,719 75	2,179 69	3,777 71	4,833 51
Schoolcraft	7,631 29	1,276 04	1,050 05	1,508 47	3,816 73
Shiawassee	3,472 66	2,108 14	108 36	693 06	562 10
St. Clair	13,450 11	4,182 90	2,809 82	4,558 79	1,898 60
St. Joseph	763 60	249 11	86 33	187 34	240 82
Tuscola	9,153 32	3,176 85	1,443 30	2,420 50	2,112 67
Van Buren	1,806 98	576 17	34 95	465 37	730 49
Washtenaw	786 71	405 97	36 61	99 58	244 55
Wayne	15,661 99	6,868 04	1,186 81	3,438 54	4,168 60
Wexford	9,722 69	3,719 50	409 93	1,002 97	4,590 29
Totals	$899,050 24	$243,425 07	$60,787 60	$129,019 84	$465,817 73

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Table No. 159.—*Abstract of county treasurer's eighteenth annual reports of liquor tax receipts under act 268 of 1879, and subsequent years, during the year closing Dec. 1, 1893. (See act 156 of 1881, and act 313 of 1887.)*

Counties.	Spirituous or intoxicating liquors.						Malt, brewed or fermented liquors.								Aggregate.	
	At wholesale.		At retail.		Total.		At wholesale.		At retail.		Manufactured.		Total.			
	No. of dealers.	Amount of tax paid.	No. of dealers.	Amount of tax paid.	No. of dealers.	Amount of tax paid.	No. of dealers.	Amount of tax paid.	No. of dealers.	Amount of tax paid.	No. of dealers.	Amount of tax paid.	No. of dealers.	Amount of tax paid.	No. of dealers.	Amount of tax paid.
Totals		$13,533 33		$1,349,791 72		$1,363,325 05		$2,100 00		$535,279 98		$5,189 17		$542,569 15		$1,905,894 20
Alcona									9	$2,225 00			9	$2,225 00	9	$2,225 00
Alger			2	$666 66	2	$666 66			2	525 00			2	525 00	4	1,191 66
Allegan			19	8,829 55	19	8,829 55			2	600 00			2	600 00	21	9,354 55
Alpena			22	10,833 40	22	10,833 40			4	1,200 00			4	1,200 00	26	12,033 40
Antrim			4	2,000 00	4	2,000 00					1	$65 00	1	65 00	5	2,065 00
Arenac			13	5,513 75	13	5,513 75									13	5,513 75
Baraga			26	12,025 00	26	12,025 00			1	250 00			1	250 00	27	12,275 00
Barry			14	6,750 01	14	6,750 01									14	6,750 01
Bay			67	32,521 62	67	32,521 62			170	49,700 00	1	65 00	171	49,765 00	237	82,286 62
Benzie			12	5,000 00	12	5,000 00									12	5,000 00
Berrien			51	24,584 36	51	24,584 36			2	600 00			2	600 00	53	25,184 36
*Branch																
Calhoun			41	20,100 00	41	20,100 00			5	1,500 00	1	65 00	6	1,565 00	45	21,665 00
Cass			15	7,500 00	15	7,500 00					1	65 00	1	65 00	15	7,565 00
Charlevoix			11	5,412 70	11	5,412 70									11	5,412 70
Cheboygan			30	14,624 92	30	14,624 92			3	900 00	1	65 00	4	965 00	33	15,589 92
Chippewa			46	22,165 60	46	22,165 60			5	1,500 00			5	1,500 00	51	23,665 60
Clare			19	9,500 00	19	9,500 00			1	300 00			1	300 00	20	9,800 00
Clinton			25	11,933 37	25	11,933 37			1	250 00	1	59 59	2	309 59	2	12,242 96
†Crawford																
Delta	1	$500 00	123	59,000 02	124	59,500 02			11	2,925 00	1	65 00	12	2,990 00	135	62,490 02
*Eaton																
Emmet			12	5,833 45	12	5,833 45									12	5,833 45
Genesee			41	20,041 68	41	20,041 68			2	550 00	2	130 00	4	680 00	45	20,721 68
Gladwin			7	3,083 40	7	3,083 40			2	575 00			2	575 00	9	3,658 40
Gogebic			115	55,408 17	115	55,408 17			8	2,075 00			8	2,075 00	123	57,483 17
Grand Traverse			22	10,250 03	22	10,250 03									22	10,250 03
†Gratiot																
*Hillsdale																
Houghton			142	69,750 00	142	69,750 00			30	7,925 00	1	65 00	31	7,990 00	173	77,740 00
Huron			12	6,075 00	12	6,075 00			30	8,250 00	1	65 00	31	8,315 00	43	14,390 00
Ingham			42	21,025 14	42	21,025 14			10	2,800 00			10	2,800 00	52	23,825 14
Ionia			37	17,875 02	37	17,875 02			1	150 00	1	65 00	2	215 00	39	18,090 02

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Ioscо			8	4,050 00	8	4,050 00			26	7,650 00			26	7,650 00	34	11,700 00
Iron																
Isabella			11	5,815 50	11	5,815 50			5	1,325 00			5	1,325 00	16	7,140 50
Jackson			75	37,125 00	75	37,125 00			28	8,325 00	2	130 00	30	8,455 00	105	45,580 00
Kalamazoo	3	1,300 00	51	25,249 99	53	26,549 99	5	$1,500 00			1	65 00	6	1,565 00	59	28,114 99
Kalkaska			2	1,000 00	2	1,000 00									2	1,000 00
Kent	5	2,500 00	190	93,591 71	195	96,091 71			44	12,624 98	7	455 00	51	13,079 98	246	109,171 91
Keweenaw			1	500 00	1	500 00			2	600 00			2	600 00	3	1,100 00
Lake			6	3,000 00	6	3,000 00									6	3,000 00
Lapeer			19	9,208 36	19	9,208 36			3	900 00			3	900 00	22	10,108 36
Leelanaw			7	3,416 66	7	3,416 66					1	65 00		65 00	8	3,481 66
Lenawee			51	24,858 34	51	24,858 34			7	2,100 00	2	130 00	9	2,230 00	60	27,088 34
Livingston	2	525 00	13	6,500 00	15	7,025 00									15	7,025 00
Luce			18	7,833 29	18	7,833 29									18	7,833 29
Mackinac			26	12,791 68	26	12,791 68			8	2,025 00			8	2,025 00	34	14,816 68
Macomb			52	25,416 68	52	25,416 68			20	5,825 00	3	195 00	23	6,020 00	75	31,436 68
Manistee	1	800 00	54	26,566 67	55	27,366 67			12	3,575 00	1	65 00	13	3,640 00	68	31,006 67
†Manitou																
Marquette	6	4,475 00	162	78,888 42	168	83,363 42	2	600 00	5	1,350 00	2	130 00	9	2,080 00	177	85,443 42
Mason			34	16,916 66	34	16,916 66									34	16,916 66
Mecosta			23	11,125 02	23	11,125 02			1	300 00			1	300 00	24	11,425 02
Menominee																
Midland			14	6,104 62	14	6,104 62									14	6,104 92
Missaukee			6	2,750 00	6	2,750 00			1	300 00			1	300 00	7	3,050 00
Monroe			4	2,000 00	4	2,000 00			41	12,250 00	2	130 00	43	12,380 00	47	14,380 00
Montcalm			18	8,958 33	18	8,958 33									18	8,958 33
Montmorency									9	2,525 00			9	2,525 00	9	2,525 00
Muskegon	1	800 00	84	41,750 01	85	42,550 01			2	600 00	1	65 00	3	665 00	88	43,215 01
Newaygo			10	5,000 00	10	5,000 00			3	875 00			3	875 00	13	5,875 00
Oakland			42	19,184 68	42	19,184 68			10	2,700 00			10	2,700 00	52	21,884 68
Oceana			7	3,333 20	7	3,333 20					1	65 00	1	65 00	8	3,398 20
Ogemaw			6	2,875 02	6	2,875 02					1	65 00	1	65 00	7	2,940 02
Ontonagon			57	23,483 78	57	23,483 78			8	1,682 00			8	1,682 00	65	25,165 78
Osceola			15	7,291 68	15	7,291 68									15	7,291 68
Oscoda			3	1,016 67	3	1,016 67			2	575 00			2	575 00	5	1,591 67
Otsego			8	3,958 33	8	3,958 33									8	3,958 33
Ottawa			31	15,404 65	31	15,404 65					1	65 00	1	65 00	32	15,469 65
Presque Isle									5	1,400 00	1	65 00	6	1,465 00	6	1,465 00
Roscommon			4	1,875 00	4	1,875 00									4	1,875 00
Saginaw			125	68,415 64	125	68,415 64			157	45,250 00	6	390 00	163	45,640 00	288	114,055 64
Sanilac			2	1,000 00	2	1,000 00			31	8,275 00			31	8,275 00	33	9,275 00
Schoolcraft			37	17,499 99	37	17,499 99									37	17,499 99
Shiawassee			40	18,391 65	40	18,391 65			3	875 00			3	875 00	43	19,266 65
St. Clair	1	333 33	28	14,016 67	29	14,350 00			101	29,075 00	3	195 00	104	29,270 00	133	43,620 00
St. Joseph			30	14,624 94	30	14,624 94									30	14,624 94
Tuscola			14	6,141 66	14	6,141 66			14	4,050 00	1	59 58	15	4,109 58	29	10,251 24
*Van Buren																
Washtenaw			56	27,666 67	56	27,666 67			23	6,725 00	5	325 00	28	7,050 00	84	34,716 67
Wayne	4	2,300 00	322	162,516 71	326	164,816 71			992	286,723 00	27	1,755 00	1,019	288,478 00	1,345	453,294 71
Wexford			26	12,374 99	26	12,374 99									26	12,374 99

* Local option.
† No report received from county.

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Table No. 160.—*Amounts charged and credited in account with* **Alcona**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1869 to '74*	$183 79	$8,564 31	$15,978 78	$3,585 68	$3,525 57	$60,679 99	----------	$92,518 12
1875*	----------	3,011 45	5,431 44	a 111 89 543 99	909 14	11,928 53	----------	21,936 43
1876*	----------	1,737 44	1,684 38	b 1 00 1,567 77	1,190 02	15,893 30	c $5,381 44	27,455 35
1877*	----------	2,231 28	1,691 67	486 56	1,120 75	14,301 68	c 7,615 21	27,397 15
1878*	----------	3,315 07	3,984 45	514 88	1,374 23	15,753 47	c 11,201 31	36,143 41
1879*	----------	2,628 88	2,469 60	f 4 70 319 44	2 69 1,580 05	24,428 36	c 9,607 11	41,040 83
1880*	----------	3,569 11	4,322 16	183 69	1,375 60	15,279 19	c 11,815 62	36,545 37
1881*	----------	2,491 14	3,961 20	170 27	1,398 07	17,969 10	c 10,425 26	36,415 04
1882*	----------	3,526 96	2,954 47	163 80	1,411 76	16,898 78	c 11,016 69	35,982 46
1883*†	----------	3,151 51	† 297 69 28 79	† 244 73 12 95	† 995 74	† 16,509 37	†h 7,102 80	28,343 58
1884*†	----------	4,551 46	†1,881 18 145 47	† 97 78 8 12	† 355 01 54	† 7,710 28 6,911 53	----------	21,661 37
1885*†	----------	2,771 98	† 3 05 220 48	† 23 46 46 22	† 91 49 5 11	† 81 5,318 30	----------	8,480 90
1886*†	----------	5,109 14	† 5 80 465 68	† 21 02 15 46	† 1 96 3 37	† 02 5,862 79	----------	11,485 24
1887*†	----------	3,178 81	† 9 07 181 20	50 06	† 1 96 4 11	† 37 2,323 80	i 14 75 n 15 67	5,779 80
1888*†	----------	5,156 50	434 72	† 124 83 172 27	38 68	3,924 10	m 151 60	10,002 70
1889*†	----------	3,856 51	222 49	† 29 46 55 42	† 7 49 3 79	† 03 2,099 50	n 23 57	6,298 29
1890*†	----------	4,816 54	529 38	42 68	† 1 77 2 74	† 01 3,935 40	n 17 41	9,345 98
1891*†	----------	3,341 65	1,045 51	63 65	5 08	3,339 86	n 30 50	7,826 25
1892†	----------	1,916 61	457 70 † 8 85	67 94 † 20 68	11 96	4,461 33	i 4 12 o 762 42	7,711 51
1893	588 54	1,883 89	432 02	8 13	† 1 77 11 23	183 09	----------	3,108 67
Totals	$772 33	$70,810 27	$48,857 23	$8,708 43	$15,431 68	$255,712 98	$75,185 48	$475,478 40

* See Auditor General's report for 1891, page 332.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Error in taxes, etc., charged back.
c State bids.
d Error in charges for taxes, etc., collected by county treasurer.
e Interest on error referred to in note "d."
f Error in returns of sales from 1870, and interest from Nov. 15, 1870.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$60,273 04	.....	$104,172 07	$7,489 52	.....	$171,934 63	$183 79	$79,660 30
19,327 26	.....	24,015 68	2,315 92	.....	45,658 86	.....	23,722 43
23,722 43	.....	d 219 32 18,301 68	e 5 12 2,417 14	.....	44,665 69	.....	17,210 34
17,210 34	.....	21,854 71	2,369 97	c $5,381 44	46,816 46	.....	19,419 31
19,419 31	.....	29,204 23	2,984 56	c 7,615 21	59,173 81	.....	23,029 90
23,029 90	.....	22,582 27	3,108 22	c 11,201 31	59,921 70	.....	18,880 87
18,880 87	.....	23,065 38	2,742 48	c 9,607 11	54,295 84	.....	17,750 47
17,750 47	.....	23,041 42	2,791 77	c 11,815 62	55,399 28	.....	18,984 24
18,984 24	.....	16,916 51	2,404 85	c 10,425 26	48,730 86	.....	12,748 40
12,748 40	$2,151 18	i 1,016 59 j 1,019 01	† 1,470 77	c 11,016 69	29,422 64	.....	1,079 06
1,079 06	† 1,150 62 3,485 27	i 1,249 23 j 9,507 95	† 398 54	†h 7,102 80	23,923 47	.....	2,262 10
2,262 10	† 1,328 38 2,194 49	i 697 69 j 3,528 89	† 70 68	.....	10,077 23	.....	1,596 33
1,596 33	† 32 82 3,108 03	i 2,497 92 k 5,172 60	† 1 48	.....	12,409 18	.....	923 94
923 94	† 30 87 2,952 96	i 585 05 k 3,737 81	† 1 54	m 151 60	8,383 77	.....	2,603 97
2,603 97	4,276 74	k 2,070 68 j 1,451 66	.....	m 151 60	10,554 65	.....	551 95
551 95	† 125 87 3,539 79	k 1,958 30 i 805 84	† 6 48	.....	6,988 23	.....	689 94
689 94	† 29 88 4,267 90	k 3,906 74 i 982 85	† 1 36	.....	9,878 67	.....	582 74
582 74	3,308 20	k 4,020 10 i 939 35	.....	.....	8,800 39	.....	974 14
974 14	2,398 71	k 3,218 17 i 536 95	.....	.....	7,122 97	588 54	
.....	† 29 88 2,116 17	k 98 22 j 557 69	† 1 33	.....	2,803 39	305 28	
$242,560 43	$36,472 76	$332,927 66	$30,531 73	$74,468 64	$716,961 22	$1,077 61	$242,560 43

g Interest on error referred to in note "f."
h Uncollected taxes of 1881.
i State tax returned.
j Local tax, interest and collection fee.
k Local tax and interest before and after sale.
l Local tax, interest and collection fee refunded at A. G. O.
m Under Sec. 2, act 141, 1887.
n Paid institution for the deaf.
o Error in cr. del. local in Dec. quarter.

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Table No. 161.—*Amounts charged and credited in account with* **Alger**

Years closing June 30.	Amount charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1885*†				† $32 79 20 56	$1 70			$55 05
1886*†	$55 05			† 15 45 16 53	† 2 30 2 16			91 49
1887*†		$3,178 81	$26 66	7 54	† 3 54 1 05	† $0 03 3,851 91		7,069 54
1888*†		5,156 50	531 75	194 68	12 24	5,052 16	e $5 28 f 27 31 c 151 60	11,161 52
1889*†		3,856 54	861 02	243 02 g 4 81	16 00	8,568 64	e 23 33	13,591 36
1890*†	29 25	4,816 54	1,120 55	179 80	12 39	7,233 69		13,402 22
1891*†		3,341 65	1,100 50	76 28	31 35	5,286 71	e 2 15	9,838 64
1892†		3,194 36	1,163 34	75 67	5 66	7,706 48	e 5 83	12,091 34
1893		3,139 82	1,153 15	37 65	7 63	1,053 51	e 8 26	5,400 02
Totals	$84 30	$26,684 23	$5,906 97	$904 78	$96 02	$33,801 13	$123 76	$72,701 18

* See Auditor General's report for 1891, p. 334.
† Under new tax law unless preceded by †.
a Local tax, interest and collection fee.
b Local tax and interest, before and after sale.
c Under Sec. 2, act 141, 1887.

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County *since the organization thereof.*

Amount credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
----------	----------	----------	----------	----------	----------	$55 05	
----------	----------	a $1,876 89	----------	----------	$1,876 89	----------	$1,765 40
$1,785 40	† $51 36 2,113 42	b 3,507 45 d 1,157 65	† $2 75	c $151 60	8,769 63	----------	1,700 09
1,700 09	3,280 65	b 5,199 33 d 2,425 09	----------	c 151 60	12,757 76	----------	1,596 24
1,596 24	3,204 05	b 7,506 27 d 1,255 55	----------	----------	13,562 11	29 25	
----------	4,180 42	b 9,216 94 d 1,853 41	----------	----------	15,250 77	----------	1,848 55
1,848 55	3,956 98	b 3,712 05 d 1,067 73	25 33	----------	10,630 64	----------	792 00
792 00	4,024 14	b 6,509 97 d 987 88	----------	----------	12,263 99	----------	172 65
172 65	4,387 19	d 700 40	----------	----------	5,260 24	139 78	
$7,894 93	$25,198 21	$46,947 61	$28 08	$303 20	$80,372 03	$224 08	$7,894 93

d State tax returned to Auditor General's office.
e Local tax, interest and collection fee refunded at A. G. O.
f Interest on State tax collected by town treasurer.
g Erroneous credit for redemption of sold State bid, delinquent local.

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Table No. 162.—*Amounts charged and credited in account with* **Allegan**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$109,816 11	$187,190 89	$239,452 45	$10,617 29	$32,479 89	b$40,594 42	.....	$510,151 65
1875*	16,716 54	18,814 37	7,238 13	a 1,319 67 248 50	1,968 64	b 14 39	.....	46,320 24
1876*	14,710 47	10,854 87	6,356 80	336 19	1,791 87	40 66	e $6,564 87	40,705 73
1877*	14,801 54	14,875 19	6,576 15	551 13	1,945 94	b 81 84	e 6,452 06	45,283 85
1878*	17,964 37	22,100 44	6,084 87	987 68	2,442 62	b 71 38	e 7,709 35	57,310 71
1879*	20,474 54	17,525 88	5,216 97	f 64 816 73	2,306 39	b 39 11	e 4,189 23	50,569 49
1880*	16,870 97	23,794 05	3,739 65	350 26	2,149 47	35 58	e 3,347 11	50,287 09
1881*	12,760 46	16,607 63	3,471 57	362 95	1,633 86	92 70	e 2,970 14	37,899 31
1882*	10,555 88	19,045 57	2,567 76	227 55	1,396 21	g 81 36	e 2,834 96	36,709 29
1883*†	12,058 88	17,018 18	†1,650 35 66 85	† 1,650 35 11 66	† 1,050 45	†b 25 38	†k3,046 50	35,685 73
1884*†	9,141 57	24,577 87	†1,176 22 138 62	† 167 54 1 01	† 657 45 72 76	79 75	l 12 88	36,025 68
1885*†	11,438 44	14,968 73	270 50	† 285 51 29 90	† 505 52 249 23	206 78	g 109 69	28,123 30
1886*†	3,981 33	27,589 36	† 3 63 1,139 01	† 69 41 51 90	† 193 23 41 72	† 53 99 79 88	g 91 45	32,244 91
1887*†	951 19	19,072 85	1,179 73	† 389 45 22 83	† 4 46 27 96	† 2 86 164 88	l 53 47 g 125 99	21,995 67
1888*†	.....	30,989 00	663 44	† 13 39 21 92	† 24 27 4 34	388 88	o 1 13 q 91 19 a 909 62 e 13 94	33,065 12
1889*†	.....	23,139 24	428 68	† 211 78 34 81	† 21 59 249 12	.....	p 104 94 q 344 80 l 46 80	24,581 76
1890*†	17,641 59	28,899 27	437 52	13 74	† 33 54 1,259 32	.....	r5,227 36 p 61 43 l 10 23	53,584 00
1891*†	24,098 80	20,049 38	860 71	† 452 31 71 11	† 31 67 979 59	824 30	p 92 29 l 15 29	47,476 45
1892†	10,432 08	20,443 89	534 73	† 15 21 15 89	† 26 67 304 13	.....	q 71 46 l 4 08	31,848 14
1893†	328 80	20,094 90	282 47	† 26 02 4 90	† 42 17 25	.....	p 58 15 l 4 46	20,817 37
Totals	$323,742 56	$577,602 06	$289,495 82	$18,536 86	$43,869 58	$42,873 14	$14,563 87	$1,340,684 89

* See Auditor General's report for 1891, p. 336.
† Under new tax law unless preceded by †.
a Under Sec. 124, Act 169, 1869.
b Paid D., D. and B. Asylum.
c Twice charged; under Sec. 124; also under Secs. 108–9, tax law.
d Taxes, etc., on part-paid lands collected at land office.
e State bids.
f Taxes at land office charged back, and interest to June 30, 1879.
g Paid institution for D. and D.
h Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest, $205.22; error in taxes, etc., charged back, $16.59.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$136,285 99	$63,412 99	$392,761 95	$27,361 98	$1,081 53	$619,904 39	$126,532 65	$136,285 99
.....	18,212 27	c 48 87 d 28 51 12,507 23	802 89	.....	31,609 77	14,710 47	
.....	11,853 70	c 9 14 d 56 94 13,248 25	736 16	.....	25,904 19	14,801 54	
.....	6,634 00	d 67 77 13,123 30	930 54	e 6,564 87	27,319 48	17,964 37	
.....	20,000 00	d 52 10 9,155 16	1,176 85	e 6,452 06	36,836 17	20,474 54	
.....	17,000 00	d 62 05 7,799 64	1,127 48	e 7,709 35	33,698 52	16,870 97	
.....	26,079 78	d 153 86 5,895 47	1,208 34	e 4,189 23	37,526 63	12,760 46	
.....	18,000 00	d 98 19 5,009 88	888 25	e 3,347 11	27,343 43	10,555 88	
.....	16,000 00	h 221 81 d 196 58 4,511 09	750 79	e 2,970 14	24,650 41	12,058 88	
.....	† 6,223 84 16,726 55	i 311 41 j 8 77	† 406 56	† e 2,834 06 d 32 07	26,544 16	9,141 57	
.....	† 260 09 20,097 64	†d 391 16 j 101 08 i 467 34	† 173 43	†k 3,046 50	24,537 24	11,498 44	
.....	† 5,132 99 19,350 49	i 392 32 j 66 81	† 102 78 126 54	†d 20 04	25,191 97	2,931 33	
.....	† 2,952 65 27,608 07	i 551 29 m 120 11	† 54 07	†d 6 53	31,298 72	951 19	
.....	† 80 20,861 06	† 67 32 m 235 68 i 294 52	† 3 14 44	n 909 62	22,372 58	.....	376 91
376 91	† 53 63 31,285 22	†d 11 38 m 433 65 i 422 98	1 25	a 909 62	33,494 64	.....	429 52
429 52	6,170 57	m 305 96	84	† 33 78	6,940 17	17,641 59	
.....	28,688 41	†d 62 93 m 359 46 i 372 55	† 1 85	.....	29,485 20	24,098 80	
.....	† 548 00 36,092 89	† 11 08 m 137 48 i 246 31	† 8 66	.....	37,044 37	10,432 08	
.....	† 471 26 30,746 06	l 247 83 m 45 94	† 8 25	.....	31,519 34	328 80	
.....	20,242 93	j 2 02 i 209 26	s 10	d 2 63	20,456 94	360 43	
$137,092 42	$469,706 84	$470,893 38	$35,870 64	$40,110 04	$1,153,673 32	$324,103 99	$137,092 42

i State tax returned to Auditor General's office.
j Local tax, interest and collection fee.
k Uncollected taxes of 1881.
l Local tax, interest and collection fee, refunded at A. G. O.
m Local tax and interest, before and after sale.
n Under Sec. 2, Act 141, 1887.
o Interest on State tax collected by town treasurer.
p Paid School for the Deaf.
q Paid at Asylum for Insane Criminals.
r Paid at Michigan Asylum for Insane.
s Error in interest charged.

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Table No. 163.—*Amounts charged and credited in account with* **Alpena**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1859 to "74*	.....	$26,284 63	$47,104 40	$17,682 91	$5,034 67	$57,666 76	.....	$153,773 37
1875*	.....	1,304 96	15,093 40	a 1,164 86 1,150 55	983 34	12,466 97	.....	32,164 08
1876*	.....	752 89	8,870 80	c 3 27 803 76	d 10 1,367 18	15,813 80	e $10,269 94	37,881 74
1877*	.....	1,716 37	3,899 28	478 08	1,253 30	f 12 89 15,352 00	e 10,078 12	32,789 99
1878*	.....	2,550 05	3,484 90	721 57	1,323 68	14,144 68	e 12,079 36	34,304 24
1879*	.....	2,022 22	3,804 36	693 34	1,183 08	10,464 74	e 13,965 14	32,132 88
1880*	.....	2,745 47	4,236 93	249 63	1,540 75	h 157 05 14,880 75	e 15,406 49	39,211 07
1881*	.....	1,916 26	1,902 50	721 18	1,129 04	23,598 97	e 18,758 99	48,026 94
1882*	.....	4,373 43	2,268 59	148 14	2,486 34	26,525 59	e 26,222 52	62,024 61
1883*†	.....	3,907 88	† 1,290 69 74 24	† 785 28 23 35	† 1,481 00	† 24,198 90	†1 9,358 88	41,720 20
1884*†	$590 40	5,643 81	† 1,253 96 266 13	† 257 49 4 12	† 518 66 28	† 10,283 31 2,221 57	.....	21,033 73
1885*†	876 11	3,437 27	229 74	† 550 18 55 72	† 64 07 4 88	† 52 08 1,274 74	.....	6,544 79
1886*†	190 61	6,235 33	716 12	† 9 22 62 61	† 38 20 71 18	† 16 17 934 15	.....	8,373 59
1887*†	3,841 38	4,450 33	459 54	59 37	† 81 285 25	† 17 36 1,422 07	n 27 77	10,513 98
1888*†	2,495 66	7,219 10	539 36	† 41 08 52 12	† 60 212 03	† 17 24 1,777 14	n 36 21 o 212 25	12,602 79
1889*†	5,646 10	5,399 16	530 34	72 19	† 1 18 341 18	† 01 1,263 93	n 55 30	13,309 39
1890*†	9,046 79	6,743 16	632 01	60 97	† 27 616 33	† 5 86 1,628 00	n 151 73	18,885 62
1891*†	15,917 70	4,678 31	1,334 61	† 6 59 406 47	† 58 1,053 37	† 23 82 593 65	n 33 90	24,599 00
1892†	21,849 16	7,666 46	1,499 04	291 66	† 10 1,127 36	† 2 25 445 45	n 44 36	32,925 84
1893†	13,734 74	7,535 58	† 184 12 p 1 13 4,003 95	† 2 73 666 58	† 4 54 1,259 36	440 56	n 48	32,833 77
Totals	$79,188 65	$106,682 67	$104,334 12	$27,224 97	$24,128 31	$237,701 46	$117,201 44	$696,451 62

* See Auditor General's report for 1891, p. 338.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Twice charged; under Sec. 124, also under Secs. 108-9, tax law.
c Error in credit of delinquent taxes.
d Interest on error referred to in note "c."
e State bids.
f Paid D., D. and B. Asylum.
g Taxes, etc., on part-paid lands collected at land office.
h Paid Eastern Asylum for Insane.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$129,846 58	.....	$166,111 85	$16,396 48	$179 12	$322,534 03	.....	$168,760 66
28,914 08	.....	b 112 31 28,690 34	3,210 99	.....	60,927 72	.....	28,763 64
28,763 64	.....	23,545 05	2,985 08	.....	55,293 77	.....	17,412 08
17,412 08	.....	19,751 98	2,559 55	e 10,269 94	49,993 50	.....	17,203 51
17,203 51	.....	g 62 55 19,706 36	2,522 58	e 10,078 12	49,573 12	.....	15,268 88
15,268 88	.....	g 64 81 19,830 23	2,508 97	e 12,079 36	49,747 25	.....	17,614 37
17,614 37	.....	g 178 19 31,898 86	3,260 98	e 13,965 14	66,917 54	.....	27,706 47
27,706 47	.....	b 5 20 g 103 99 35,271 39	4,193 98	e 15,406 49	82,687 52	.....	33,860 58
33,860 58	.....	i 798 37 g 175 97 13,151 70	3,830 56	e 18,758 99	70,576 17	.....	8,551 56
8,551 56	$3,479 96	†g 248 81 j 498 64 k 145 14 g 7 88	† 1,975 29	†e 26,222 52	41,129 80	$590 40	
.....	† 1,625 05 5,606 19	†g 68 52 k 1,578 82 g 61 60 j 787 50	† 571 56	†l 9,858 88	20,157 62	876 11	
.....	† 915 93 3,082 65	†g 60 31 g 35 06 k 1,583 49 j 628 06	† 48 68	.....	6,354 18	190 61	
.....	† 550 34 2,276 29	†g 18 41 g 101 33 m 616 52 j 939 29	† 30 04	.....	4,532 21	3,841 38	
.....	† 6 57 5,195 86	†g 26 96 m 1,882 83 g 30 27 j 660 21	† 1 24 2 13	o 212 25	8,018 32	2,495 66	
.....	† 11 3,949 96	†g 27 63 m 1,652 93 g 47 26 j 1,065 43	† 1 12	o 212 25	6,956 69	5,646 10	
.....	† 19 87 2,244 07	† 5 72 m 1,163 63 g 37 86 j 790 42	† 1 03	.....	4,262 60	9,046 79	
.....	1,633 85	†g 13 01 m 1,257 57 g 33 00	† 48	.....	2,967 92	15,917 70	
.....	371 60	†g 18 79 g 700 57 m 1,657 60	† 1 28	.....	2,749 84	21,849 16	
.....	12,206 64	g 1 92 l 1,350 24 632 17	† 13	.....	14,191 10	18,734 74	
.....	† 38 63 9,574 84	k 60 46 j 1,038 16 g 14 10	† 1 19 q 4 50	.....	10,731 88	22,101 89	
$335,141 70	$52,778 42	$381,036 76	$44,102 84	$117,243 06	$930,302 78	$101,290 54	$335,141 70

i Transferred from Montmorency county for taxes of 1880, returned from Alpena county and rejected.
j State tax returned to Auditor General's office.
k Local tax, interest and collection fee.
l Uncollected tax of 1881.
m Local tax and interest, before and after sale.
n Local taxes, interest and collection fee refunded A. G. O.
o Under Sec. 2, act 141, 1887.
p Error in charge of May sales.
q Error in charge of interest.

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Table No. 164.—*Amounts charged and credited in account with* **Antrim**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1864to'74*	.....	$8,869 43	$6,997 44	$3,510 47	$2,350 76	$40,163 01	.....	$61,891 11
1875*	.....	1,161 55	10,862 00	45 98	454 34	a 22 04 b 374 65 7,003 33	.....	19,923 84
1876*	.....	670 16	7,790 82	d 5 76 213 45	e 3 97 773 35	a 24 25 b 353 82 5,463 91	f $2,530 84	17,830 33
1877*	.....	1,029 82	2,478 82	164 73	597 24	a 1 74 9,598 27	f 1,041 34	14,911 95
1878*	.....	1,530 08	3,419 26	g 4 98 167 23	277 83	2,434 63	f 1,428 94	9,262 95
1879*	.....	1,213 33	1,556 79	g 5 33 33 95	222 28	1,887 78	f 1,436 88	6,356 34
1880*	.....	1,647 28	1,985 58	45 69	490 80	6,791 09	f 1,720 67	12,681 11
1881*	.....	1,149 76	1,979 94	44 10	239 76	2,609 02	f 1,240 73	7,263 31
1882*	.....	3,526 96	1,620 34	135 33	303 76	2,877 01	f 1,466 51	9,929 91
1883*†	.....	3,151 51	† 601 34 107 95	† 53 74 10 84	† 225 78	† 1,090 77	†h 3,823 50	9,005 43
1884*†	.....	4,551 46	†2,542 74 186 52	† 20 54	† 247 97	4,673 21 1,942 98	l 39 42 m 2 94	14,207 78
1885*†	.....	2,771 98	198 23	†1,115 86 24 84	† 61 29 45 53	† 114 99 3,110 96	l 40 00 n 14 05 m 12 51	7,510 24
1886*†	$3,189 72	5,109 14	572 92	† 46 04 44 56	† 78 12 82 13	1,831 36	l 34 03	10,968 02
1887*†	3,562 44	4,132 45	440 65	† 7 73 19 47	† 1 68 128 89	4,943 02	l 9 37 n 27 84 m 4 91	13,278 45
1888*†	557 72	6,703 45	602 89	15 18	†. 45 4 29	† 25 5,130 08	m 37 77 p 197 08 q 21 06	13,270 17
1889*†	.....	5,013 50	693 74	† 179 56 22 19	2 05	2,667 23	q 29 15 m 39 15	8,646 57
1890*†	.....	6,261 51	699 41	28 51	† 11 67 2 00	† 54 13 2,251 56	q 28 79 m 60 70	9,398 28
1891*†	.....	4,344 14	824 53	15 95	6 46	1,674 88	q 15 72 m 52 30	6,923 98
1892†	.....	3,833 23	660 14	† 15 62 27 91	4 72	1,167 91	q 19 57 21 13	5,750 23
1893†	374 10	3,767 79	542 63	2 38	† 94 11 08	162 27	m 15 25 q 15 41	4,892 35
Total	$7,683 98	$70,438 48	$47,364 68	$6,028 41	$6,629 14	$110,360 10	$15,427 56	$263,932 35

* See Auditor General's report for 1891, p. 340.
† Under new tax law unless preceded by †.
a Paid D., D. & B. Asylum.
b Paid Michigan Asylum for Insane.
c Taxes, etc., on part-paid lands, collected at land office.
d Error in credit of delinquent taxes.
e Interest on error referred to in note "d."
f State bids.
g Taxes, etc., on part-paid lands, charged back.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$57,626 70	.....	$60,233 25	$6,441 05	.....	$124,301 00	.....	$62,409 89
4,783 19	.....	c 146 35 27,701 21	1,474 54	.....	34,105 29	.....	14,181 45
14,181 45	.....	d 5 10 c 24 19 5,323 14	e 4 56 1,206 78	.....	20,745 23	.....	2,914 89
2,914 89	$5,730 58	c 314 14 5,826 98	848 74	f $2,530 84	13,166 12	.....	3,254 17
3,254 17	.....	c 273 52 6,460 30	532 52	f 1,041 34	11,561 85	.....	2,298 90
2,298 90	.....	c 2,143 25 7,323 05	525 90	f 1,428 94	13,720 04	.....	7,363 70
7,363 70	.....	c 238 53 5,279 30	790 29	f 1,426 88	15,108 70	.....	2,427 59
2,427 59	.....	c 187 06 6,081 44	499 45	f 1,720 67	10,896 21	.....	3,632 90
3,632 90	.....	c 322 45 7,971 09	549 88	f 1,240 73	13,617 05	.....	3,687 14
3,687 14	2,805 52	i 346 70 k 192 90 †c 563 12 c 51 92	† 335 09	†f 1,468 51	9,448 90	.....	443 47
443 47	† 2,172 88 4,832 98	†c 137 16 c 199 85 i 564 81 k 2,720 40	† 244 71	†h 3,833 50	15,189 76	.....	931 98
931 98	† 910 06 168 07	†c 6 23 c 346 77 k 1,576 67 i 331 40	† 49 34	.....	4,320 52	$3,189 72	
.....	† 1,119 67 3,090 64	†c 71 12 c 971 77 o 1,636 29 i 510 78	† 25 31	.....	7,425 58	3,562 44	
.....	† 25 73 5,290 94	o 5,963 31 c 598 69 i 644 46	† 52	p 197 08	12,720 73	557 72	
.....	† 7 66 10,143 10	o 2,338 60 c 527 00 i 724 47	† 25	p 197 08	13,938 16	.....	667 99
667 99	5,285 76	o 2,276 10 c 408 97 i 498 81	.....	.....	9,132 63	.....	486 06
486 06	† 182 77 6,369 72	†c 51 98 i 572 19 o 1,851 25 c 272 26	† 10 61	.....	9,796 84	.....	398 56
398 56	4,738 76	i 355 40 o 1,212 82 c 321 67	4 32	.....	7,031 53	.....	97 55
97 55	4,118 83	i 297 89 c 149 07 o 711 20	.....	p 1 59	5,376 13	374 10	
.....	† 15 86 3,982 69	c 78 54 i 305 61 k 54 17	† 70 r 02	.....	4,437 59	454 76	
$105,196 24	$60,992 22	$166,171 65	$13,544 58	$15,065 16	$360,989 85	$3,138 74	$105,196 24

h Uncollected taxes of 1881.
i State tax returned at A. G. O.
k Local tax, interest and collection fee.
l Paid institution for the D. and D.
m Local tax, interest and collection fee refunded at A. G. O.
n Paid School for the Blind.
o Local tax and interest, before and after sale.
p Under Sec. 2, act 141, 1887.
q Paid School for the Deaf.
r Error in charge for interest.

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Table No. 165.—*Amounts charged and credited in account with* Arenac

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1883*†				†$204 09 13 74				$217 83
1884*†	$217 83		† $361 74	1 51	†$14 29 83			596 20
1885*†	256 27			† 58 30 1 91	†25 51 27	†$10 41 1,794 23		2,146 90
1886*†			†22 92 622 74	† 111 57 16 15	†5 18 7 87	†33 1,151 01	c $13 66	1,956 43
1887*†		$1,589 40	e 67 267 98	5 02	†7 81 11 78	†06 2,218 23	c 86 86	4,187 80
1888*†		2,578 25	256 92 e 67	17 53	†2 41 21 75	†78 66 3,671 28	f 75 80 h 104 33 c 60 65	6,863 20
1889*†	1,059 30	1,928 27	852 31 e 60	†7 43 36 45	39 51 i 07	†04 1,664 44	h 27 44 c 1 85	5,117 71
1890*†	795 88	2,408 27	e 60 416 49	90 17	†45 i 05 19 12	†25 3,319 26	c 133 59	7,184 13
1891*†	29 57	1,670 83	1,126 27	36 05	27 38	902 29	h 74 18 c 18 63	3,885 19
1892†	1,718 50	1,597 18	736 19	36 77	31 31	1,185 48	c 11 35	5,316 78
1893†	504 93	1,569 91	488 65	7 31	†35 37 91		c 9 91	2,618 97
Totals	$4,582 28	$13,343 10	$4,654 75	$544 00	$258 85	$15,990 91	$623 25	$40,091 14

* See Auditor General's report for 1891, p. 342.
† Under new tax law unless preceded by †.
a Local tax, interest and collection fee.
b Taxes, etc., on part-paid lands, collected at land office.
c Local tax, interest and collection fee refunded at A. G. O.
d Local tax and interest, before and after sale.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
						$217 83	
	† $318 28 14 46	a $106 55	† $0 30 24		$339 98	256 27	
	† 381 33 1 51	b 27 58 a 2,076 07	† 16 03		2,502 52		$355 62
$355 62	† 83 04 625 82	b 8 31 d 1,170 10	† 3 69		2,246 58		290 15
290 15	† 113 15 234 14	†b 68 53 g 288 11 d 3,300 10	† 7 09	f $75 80	4,477 07		289 27
289 27	† 2 41 1,492 73	d 3,325 60 g 613 72	† 4 37	f 75 80	5,808 99	1,059 39	
	2,323 11	d 1,558 57 g 540 15			4,321 83	395 88	
	† 7 88 3,680 69	d 3,821 22 g 644 53	25		7,154 56	29 57	
	612 39	d 1,079 54 g 469 97	† 4 79		2,166 69	1,718 50	
	3,514 64	d 740 57 g 508 86 b 45 94	† 1 84		4,811 85	504 93	
	1,179 61	d 122 39 g 390 30	j 14		1,692 44	926 53	
$965 04	$14,385 29	$20,006 70	$38 74	$151 60	$35,517 37	$5,508 81	$965 04

e Error in return of sale in October, 1886.
f Under Sec. 2, act 141, 1887.
g State tax returned A. G. O.
h Paid at Northern Asylum for Insane.
i Interest on error referred to in note "e."
j Error in interest charge.

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Table No. 166.—*Amounts charged and credited in account with* Baraga

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1875*				$54 30				$54 30
1876*	$54 30		$1,628 67	791 85	$30 43			2,505 25
1877*		$915 40	3,786 74	47 91	304 51		a$3,971 96	8,976 52
1878*		1,860 03	2,099 70	481 68	277 20	$342 66	a 4,208 62	8,769 89
1879*		1,078 52	2,513 07	739 45	361 48	1,604 07	a 5,154 17	11,450 76
1880*		1,464 25	1,941 66	60 56	412 14	3,236 45	a 4,524 90	11,639 96
1881*		1,022 01	1,806 47	372 69	703 40	2,564 76	a12,347 78	18,817 11
1882*		1,834 02	2,128 32	1,038 62	818 79	12,614 49	a 3,028 27	21,472 52
1883*†		1,638 78	† 218 94 104 54	† 95 17 4 74	† 134 38	† 911 62	†d2,093 22	5,201 25
1884*†		2,266 76	† 542 69 218 24	† 197 80 1 94	† 105 04 14	† 2,217 26 842 22		6,492 09
1885*†		1,441 42	208 09	† 64 07 11 46	† 34 85 86	† 6 36 1,280 56		3,047 67
1886*†		2,656 75	1,209 62	140 77	† 4 48 19 57	† 04 810 30	j 4 20	4,845 74
1887*†	256 01	1,907 29	658 87	† 15 83 36 97	3 03	1,261 81	j 4 78	4,144 59
1888*†		3,083 90	576 41	16 98	† 99 1 50	† 01 2,113 22	l 90 96 j 1 39	5,895 36
1889*†		2,312 92	385 60	17 98	1 81	2,401 65	n 263 50 j 10 01	5,394 47
1890*†		3,389 93	558 99	7 17	47	3,848 79	j 2 90 n 303 20	7,611 45
1891*†		2,004 99	1,853 12	39 23	6 62	2,655 97	j 10 99	6,570 92
1892†	643 49	2,555 49	1,574 00	28 00	6 15	1,791 49	j 4 63	6,603 24
1893†	426 25	2,511 88	250 61	16 74	6 75	649 12	j 5 46	3,866 81
Totals	$1,380 05	$33,055 34	$24,224 26	$4,281 92	$3,234 59	$41,152 85	$36,030 93	$143,359 94

* See Auditor General's report for 1891, p. 344.
† Under new tax law unless preceded by †.
a State bids.
b ½ mining tax collected during the year.
c Amount transferred from Houghton county for ½ mining tax collected from Spurr Mountain mine on product of 1875 and 1876.
d Uncollected taxes of 1881.
e Local tax, interest and collection fee.
f State tax returned to Auditor General's office.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
----------	----------	----------	----------	----------	----------	$54 30	
----------	----------	$6,242 86	$260 12	----------	$6,502 98	----------	$3,997 73
$3,997 73	----------	5,768 83	508 81	----------	10,276 37	----------	1,299 85
1,299 85	----------	6,026 12	533 61	a$3,971 96	11,831 54	----------	3,061 65
3,061 65	----------	5,971 62	670 61	a 4,208 62	13,912 50	----------	2,461 74
2,461 74	----------	13,941 03	1,024 74	b 13 40 c 265 01 a 5,154 17	22,860 09	----------	11,220 13
11,220 13	----------	5,688 76	1,247 23	a 4,524 90	22,681 02	----------	3,863 91
3,863 91	----------	4,297 63	1,043 92	b 5 36 a12,347 78	21,558 60	----------	86 08
86 08	$1,229 43	f 418 95 e 345 00	† 168 08	†a3,028 27 b 58 63	5,334 44	----------	133 15
133 15	†463 62 2,598 54	f 615 98 e 437 99 g 6 55	† 120 44	†d2,098 22 b 75 73	6,545 22	----------	53 13
53 13	†506 00 1,352 12	†h 3 77 e 753 43 f 326 72	†i 1 89 27 33	b 30 94	3,055 83	----------	7 66
7 66	†65 05 3,156 60	f 643 50 k 343 45	† 3 54	b 369 93	4,589 73	256 01	
----------	2,263 44	f 499 61 k 1,710 10	----------	b 22 93 l 90 96	4,587 04	----------	442 45
442 45	†16 07 3,059 79	k 2,285 09 f 799 66	† 76	l 90 96 m 11 77	6,706 55	----------	811 19
811 19	2,163 58	k 2,026 69 f 764 56	----------	o 08	5,765 90	----------	371 43
371 43	2,794 74	f 982 65 k 4,020 80	----------	m 32 41	8,153 03	----------	540 58
540 58	2,601 10	f 440 02 k 2,343 07	2 66	----------	5,927 43	643 49	
----------	3,912 05	f 545 17 k 1,719 77	----------	----------	6,176 99	426 25	
----------	3,006 20	k 15 86 f 581 05	p 01	----------	3,603 12	263 69	
$28,350 68	$29,188 33	$70,517 09	$5,613 75	$36,397 03	$170,066 88	$1,643 74	$28,350 68

g Taxes, etc., on part-paid lands, collected at land office.
h Unpaid sales of 1878; charged back under section 1105, C. L., 1871.
i Interest on amount referred to in note "h."
j Local tax, interest, and collection fee refunded A. G. O.
k Local tax and interest, before and after sale.
l Under Sec. 2, Act 141, 1887.
m 1-5 mining tax collected during year.
n Paid at Northern Asylum for Insane.
o Error in taxes, etc., charged back.
p Error in interest charge.

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Table No 167—*Amounts charged and credited in account with* **Barry**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to 1874*.	$9,856 22	$126,512 17	$115,195 61	$5,241 35	$10,405 53	$35,966 98	----------	$302,677 86
1875*.....	----------	13,551 52	2,779 92	a 16 02 30 53	473 96	b 24 77	----------	16,876 72
1876*.....	----------	7,818 49	1,983 77	40 25	320 77	b 23 62	d $397 18	11,082 08
1877*.....	----------	11,442 45	2,280 29	162 36	420 29	b 15 82 40 58	d 595 43	14,957 22
1878*.....	1,070 27	17,000 34	1,873 75	230 28	665 40	b 30 02	d 995 00	21,865 16
1879*.....	146 19	13,481 45	1,497 80	288 70	512 53	b 46 89 426 37	d 1,077 55	17,427 39
1880*.....	1,229 17	18,308 11	1,079 73	50 31	690 23	b 47 57	d 868 28	22,268.40
1881*.....	----------	12,775 10	1,029 85	135 86	481 27	b 19 12 1,325 61	d 441 00	16,207 81
1882*.....	980 12	18,340 18	881 78	233 74	555 99	e 44 43	d 604 14	21,640 38
1883*†.....	1,530 20	16,387 88	† 894 01 51 89	† 89 41 20 59	† 150 35	†e 30 96	†g 715 05	19,370 34
1884*†.....	266 51	23,667 58	† 114 07 86 98	† 93 71	† 58 20	† 896 04 70 18	e 22 70	25,275 92
1885*†.....	145 84	14,414 34	102 12	† 118 41 20 80	† 9 11 1 52	† 08 54 72	----------	14,866 94
1886*†.....	158 25	26,567 53	394 34	† 33 88 12 57	† 8 29 85	† 07 78 48	----------	27,254 26
1887*†.....	124 80	16,529 80	283 02	† 93 37 14 85	† 1 58 1 33	† 01 66 28	l 5 78	17,120 82
1888*†.....	----------	26,813 80	290 39	26 15	† 5 84 2 15	† 05 1,613 43	l 6 17 m 788 34	29,546 32
1889*†.....	29 34	20,054 00	247 45	18 28	1 12	141 58	----------	20,491 87
1890*†.....	11 30	25,046 04	255 33	† 6 14 46 00	4 10	85 89	o 19 04 l 6 01	25,479 85
1891*†.....	156 65	17,376 56	442 62	75 92	2 59	19 30	o 22 03	18,095 67
1892†.....	156 56	19,166 15	259 57	22 17	1 43 † 2 44	† 02 97 22	o 12 09	19,717 65
1893†.....	25 87	18,338 95	172 41	4 84	p 06 284 66	152 95	l 20 71 o 17 60	19,518 05
Totals....	$15,387 29	$464,087 44	$131,696 65	$7,076 69	$15,061 59	$41,318 95	$7,114 10	$681,742 71

* See Auditor General's report for 1891, page 346.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c Taxes, etc., on part-paid lands, collected at land office.
d State bids.
e Paid institution for the D. and D.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$94,242 33	$70,707 97	$204,031 71	$18,844 16	$365 72	$388,191 89	$9,356 22	$94,870 25
627 92	12,693 52	c 14 81 3,728 38	475 87	----------	17,540 50	----------	663 78
663 78	7,573 67	c 35 80 3,041 48	324 60	----------	11,639 33	----------	555 25
555 25	9,000 00	c 9 34 3,002 56	422 62	d 897 18	13,886 95	1,070 27	
----------	17,314 60	c 21 92 3,115 46	671 56	d 595 43	21,718 97	146 19	
----------	12,215 00	c 205 69 2,320 43	462 10	d 995 00	16,198 22	1,229 17	
----------	20,001 32	c 74 04 1,574 26	592 78	d 1,077 55	23,319 95	----------	1,051 55
1,051 55	11,027 40	c 11 68 1,799 87	468 91	d 868 28	15,227 69	980 12	
----------	18,000 00	c 39 00 1,208 52	431 66	d 441 00	20,110 18	1,530 20	
----------	† 1,880 08 16,265 27	†c 33 95 c 2 19 h 150 75 f 20 00	† 147 45	†d 604 14	19,108 83	266 51	
----------	† 500 14 23,573 62	h 226 07 f 54 12	† 61 08	†g 715 05	25,130 08	145 84	
----------	† 182 32 14,356 23	f 77 88 h 135 28	† 6 98	----------	14,708 69	158 25	
----------	† 120 23 26,680 84	†c 11 14 c 9 40 i 39 79 h 261 89	† 6 67	----------	27,129 46	124 80	
----------	† 22 95 16,694 68	c 5 17 i 61 11 h 176 19	† 1 25	m 788 24	17,749 69	----------	628 87
628 87	† 94 81 27,588 93	i 74 32 n 337 26	† 4 45	m 788 24	29,516 98	29 34	
----------	20,135 83	i 140 72 n 204 03	----------	----------	20,480 57	11 30	
----------	24,953 52	n 286 83 i 82 85	----------	----------	25,323 20	156 65	
----------	† 6 23 17,661 14	n 205 42 i 66 04	† 28	----------	17,939 11	156 56	
----------	† 41 28 19,459 84	n 152 95 i 35 86	† 1 85	----------	19,691 78	25 87	
----------	222 49	n 150 42	----------	----------	372 91	19,145 14	
$97,769 70	$388,923 91	$227,226 07	$32,934 27	$8,136 03	$744,979 98	$34,532 43	$97,769 70

f Local taxes, interest and collection fee.
g Uncollected taxes of 1881.
h Error in taxes, etc., charged back.
i Local tax and interest, before and after sale.
l Local tax, interest, and collection fee refunded A. G. O.
m Under Sec. 2, act 141, 1887.
n State tax returned to A. G. O.
o Paid at School for Deaf.
p Error in interest charge June 30, 1891.

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Table No. 168.—*Amounts charged and credited to* **Bay**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1859 to 74*.	.....	$64,466 88	$290,692 14	$35,566 65	$12,106 06	$67,384 72	.....	$470,216 45
1875*.	.....	10,540 07	39,000 09	a 1,043 44 b 1,848 53 658 67	c 42 61 1,355 49	d 35 02	.....	54,523 92
1876*.	.....	6,081 05	g 88 51,986 09	h 5 91 1,910 01	i 02 j 25 2,732 88	d 40 00	k $29,056 25	91,813 34
1877*.	.....	8,009 72	g 627 12 45,277 98	1,772 84	l 55 64 3,315 43	d 22 40 6,898 94	k 34,719 18	100,699 25
1878*.	.....	11,900 24	45,931 43	5,645 28	3,701 53	d 35 65 12,118 71	k 33,001 56	112,334 39
1879*.	.....	9,437 01	61,056 24	1,969 48	4,220 84	d 27 65 8,617 27	k 41,606 26	126,934 75
1880*.	.....	12,812 18	40,055 40	5,281 29	3,901 22	d 35 50 21,537 28	k 37,070 31	120,693 18
1881*.	.....	8,942 57	46,772 39	n 414 17 3,898 34	3,096 39	d 26 59 9,169 22	k 26,966 93	99,286 60
1882*.	.....	25,394 10	40,968 27	692 84	2,851 19	o 51 47 11,081 34	k 23,782 60	104,821 81
1883*†.	.....	22,690 92	†18,120 78 998 18	† 826 07 58 17	† 2,059 53	† o 49 64 r 23 20	†s 29,959 88	74,786 37
1884*†.	$12,276 95	32,770 49	†19,033 14 2,958 97	†1,170 50 20 53	†2,361 93 482 41	†23,806 71 3,452 32	o 60 53 v 40 82 r 18 45	98,458 65
1885*†.	48,817 10	19,958 30	† 29 19 3,030 92	†1,914 94 102 90	†1,399 37 203 19	† 172 90 2,400 79	v 78 91 o 32 31	78,239 82
1886*†.	19,082 66	36,785 81	5,582 79	† 122 45 264 61	† 134 80 801 61	† 75 71 1,185 15	w 5,749 00 o 42 93 v 42 50	69,871 02
1887*†.	31,070 64	27,973 51	5,896 94	† 139 12 381 07	† 8 67 642 29	1,554 88	v 110 26 w 36 45 o 53 13 r 30 63	67,897 70
1888*†.	22,627 29	45,377 20	6,585 12	297 48	† 8 40 1,790 56	5,914 43	v 140 98 z 163 24 y 1,334 12	84,238 82
1889*†.	40,401 16	33,937 55	7,033 97	431 98	† 01 2,652 56	† 37 28 3,288 82	z 45 88 r 39 68 v 1,940 17	94,814 01
1890*†.	52,304 64	42,385 60	8,840 73	240 01	3,490 92	.....	z 129 42 v 106 57	107,497 89
1891*†.	82,551 65	29,406 49	10,044 75	384 65	3,734 16	7,331 14	z 119 52 v 204 67	133,777 03
1892†.	76,926 10	34,499 06	9,082 80	211 70	† 12 4,661 17	1,679 30	r 72 12 z 89 51 v 7 24	127,229 12
1893†.	86,456 73	33,910 10	14,076 48	† 21 66 47 96 p 1 89	6,122 45	† 06 836 69	l 57 56 o 67 09	141,598 67
Totals.	$472,514 92	$517,278 85	$773,687 73	$67,345 15	$68,082 75	$193,390 63	$268,977 76	$2,959,727 79

* See Auditor General's report for 1891, p. 348.
† Under new tax law unless preceded by †.
a Error in amount charged county, June 30, 1874, under Sec. 124, Act 169, 1869.
b Under Sec. 124, Act 169, 1869.
c Interest on error referred to in note "a."
d Paid D., D. and B. Asylum.
e Twice charged, under Sec. 124; also, under Secs. 108–9, tax law.
f Taxes, etc., on part-paid lands, collected at land office.
g Error in charge for taxes, etc., collected by county treasurer.
h Error in credit of delinquent taxes.
i Interest on error referred to in note "g."
j Interest on error referred to in note "h."
k State bids.
l Error in charge for taxes received by county treasurer.
m Interest on error referred to in note "l."

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$313,189 89		$450,215 12	$39,344 45		$803,249 46		$333,083 01
19,848 12		e 15 41 f 118 33 73,037 84	4,301 61		97,316 31		42,792 39
42,792 39		e 5 96 f 84 83 74,808 79	6,086 49		123,728 46		31,915 12
31,915 12		f 91 11 66,471 08	6,429 02	k $29,056 25	133,962 53		33,263 28
33,263 28		f 72 60 l 1,000 00 80,932 29	m 23 32 7,446 25	k 34,719 18	157,456 93		45,122 54
45,122 54		f 157 18 e 30 31 72,497 34	7,793 92	k 33,001 56	158,602 85		31,668 10
31,668 10		f 222 31 56,786 94	6,607 08	k 41,606 26	136,890 69		16,197 51
16,197 51		f 22 42 57,039 74	5,344 88	k 37,070 31	115,674 87		16,388 27
16,388 27		p 27 93 f 34 13 † 69,466 79	q 1 96 4,627 48	k 26,966 93	117,503 49		12,681 68
12,681 68	$18,631 75	f 57 56 t 1,157 50 s 4,062 02	† 2,136 31	†k 23,782 60	62,509 42	$12,276 95	
	† 6,936 22 1,604 83	†z 44 12 u 5,276 20 t 3,920 07	† 1,895 23	†s 29,959 88	49,936 55	48,817 10	
	†20,282 07 31,637 66	†f 172 56 u 4,221 40 t 1,759 11	† 1,074 36		59,157 16	19,082 66	
	† 2,088 55 27,388 52	u 8,025 65 x 1,271 95	† 75 71		38,800 38	31,070 64	
	† 182 56 34,561 49	x 3,386 26 u 5,347 53	† 4 79 3 66	y 1,334 12	45,270 41	22,627 29	
	† 142 74 25,771 69	x 5,839 63 u 10,749 48		y 1,334 12	43,837 66	40,401 16	
	28,326 05	†f 35 80 x 7,344 08 u 6,803 06	† 1 43		42,509 37	52,304 64	
	† 01 9,999 99	x 6,533 13 u 8,413 11			24,946 24	82,551 65	
	47,324 96	x 2,544 06 u 6,981 91			56,850 93	76,926 10	
	31,220 72 † 2 04	x 1,548 01 u 8,001 56	† 06		40,772 39	86,456 73	
	836 75	aa 4 38 cc 111 24	dd 20 49		972 86	140,625 81	
$563,061 90	$286,838 60	$1,107,248 74	$93,668 51	$258,831 21	$2,309,648 96	$613,140 73	$563,061 90

n Error in credit of returns—taxes of 1879.
o Paid institution for the D. and D.
p Error in taxes, etc., charged back.
q Interest on error referred to in note "p."
r Paid School for the Blind.
s Uncollected taxes for 1881.
t Local tax, interest and collection fee.
u State tax returned to Auditor General's office.
v Local tax, interest and collection fee refunded at Auditor General's office.
w Amount paid troops in aid of civil authorities under Act 169, 1885.
x Local tax and interest before and after sale.
y Under Sec. 2, Act. 141, 1887.
z Paid School for the Deaf.
aa Error in taxes charged back, June 30, 1891.
cc Error in sales of May, 1892.
dd Error in interest charged March, 1892.

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Table No. 169.—*Amounts charged and credited in account with* **Benzie**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1860 to '74*	$166 49	$1,794 38	$7,360 40	$985 99	$448 26	$5,612 60	----------	$16,368 12
1875*	----------	630 97	2,557 98	a 163 36 78 44	160 41	1,504 81	----------	5,095 97
1876*	----------	364 03	918 34	48 23	160 91	1,122 86	b$1,430 10	4,044 47
1877*	----------	629 33	1,585 18	40 49	99 02	820 91	b 661 90	3,836 83
1878*	----------	935 02	2,309 30	116 30	198 22	784 60	b 1,988 88	6,322 32
1879*	----------	741 48	2,358 48	148 90	217 38	1,064 64	b 2,280 91	6,811 79
1880*	----------	1,006 67	3,598 95	71 59	282 25	1,688 07	b 2,094 74	8,742 27
1881*	----------	702 63	2,347 07	57 81	184 61	1,098 18	b 1,553 25	5,943 50
1882*	----------	2,116 17	2,269 72	18 16	197 33	197 63	b 2,010 20	6,804 21
1883*†	----------	1,890 91	† 695 71 83 92	† 75 29 10 87	† 98 49	† 199 75	†f 1,355 00	4,409 94
1884*†	201 52	2,730 88	† 539 50 150 05	† 62 35 27	† 88 91 02	† 1,823 94 617 85	----------	6,215 29
1885*†	371 04	1,663 18	279 40	† 22 29 36 84	† 36 09 4 31	† 20 37 797 85	i 83 95	3,265 32
1886*†	66 07	3,065 48	447 39	† 15 72 11 42	† 1 58 1 65	† 90 614 59	----------	4,224 80
1887*†	----------	1,907 29	421 29	† 34 81 23 58	† 1 10 2 79	† 01 1,070 88	k 19 86 i 32 02	3,513 63
1888*†	----------	3,093 90	490 13	5 33	† 2 18 73	† 02 1,520 60	i 58 60 i 90 93 n 40 00 o 2 06	5,304 51
1889*†	----------	2,313 92	350 54	† 7 28 7 89	50	1,219 10	n 24 99 i 16 67	3,940 89
1890*†	----------	2,889 93	456 26	† 62 73 8 36	† 44 1 00	† 24 2,544 88	n 28 93	5,992 77
1891*†	----------	2,004 99	807 64	28 99	9 99	† 03 1,026 37	i 41 82	3,919 83
1892†	289 85	2,555 49	745 46	20 04	6 63	485 86	i 101 62	4,204 98
1893†	539 55	2,511 88	595 55	5 10	28 96	156 61	i 22 01	3,859 66
Totals	$1,634 55	$35,548 53	$31,368 26	$2,163 43	$2,228 76	$25,994 10	$13,883 47	$112,821 10

* See Auditor General's report for 1891, p. 350.
† Under new tax law unless preceded by †.
a Under Sec. 124, Act 169, 1869.
b State bids.
c Taxes, etc., on part-paid lands, collected at land office.
d Error in credit of returns—taxes of 1876.
e Interest on error referred to in note "d."
f Uncollected taxes of 1881.
g Local tax, interest and collection fee.
h State tax returned to Auditor General's office.

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county *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$12,056 59	.....	$18,110 02	$1,577 23	.....	$31,743 84	$166 49	$15,542 21
3,485 62	.....	4,502 65	423 72	.....	8,411 99	.....	3,316 02
3,316 02	.....	c 13 68 572 12	251 41	.....	4,153 23	.....	108 76
108 76	.....	4,668 28	269 33	b $1,430 10	6,476 47	.....	2,639 64
*2,639 64	.....	d 50 c 2 43 4,757 15	e 01 406 10	b 661 90	8,467 73	.....	2,145 41
2,145 41	.....	c 14 96 4,615 46	437 28	b 1,988 88	9,197 09	.....	2,385 30
2,385 30	.....	4,734 34	471 40	b 2,230 91	9,871 95	.....	1,129 68
1,129 68	.....	c 20 09 3,675 55	333 41	b 2,094 74	7,253 47	.....	1,309 97
1,309 97	.....	3,744 11	276 89	b 1,553 25	6,884 22	.....	80 01
80 01	$1,588 54	†c 22 33 h 303 35 g 92 86	† 111 14	†b 2,010 20	4,208 43	201 52	
.....	† 754 00 2,475 94	h 382 19 g 741 75 c 38 95	† 96 42	†f 1,355 00	5,844 25	371 04	
.....	† 545 94 1,654 40	h 261 66 g 698 75 c 18 18	† 20 37	.....	3,199 25	66 07	
.....	† 23 87 3,136 83	h 477 37 j 762 96	† 90	.....	4,401 93	.....	177 13
177 13	† 15 96 2,128 79	j 941 34 h 272 01 c 29 88 m 86	† 87	l 90 96	3,657 80	.....	144 17
144 17	† 85 35 3,248 01	j 1,549 51 c 3 12 h 444 87 p 83	† 1 66 q 26	l 90 96	5,518 74	.....	214 23
214 23	2,368 17	j 1,114 13 c 8 16 h 371 86	.....	.....	4,071 55	.....	130 66
130 66	† 7 72 2,845 39	j 2,577 51 h 431 91	† 24	.....	5,993 43	.....	66
66	† 63 60 2,325 03	c 16 57 j 912 60 h 305 64	† 5 82	.....	3,629 95	289 88	
.....	2,624 88	h 395 69 j 644 86	.....	.....	3,665 43	539 55	
.....	3,268 61	j 17 95 h 344 88 c 6 05	r 14	.....	3,632 63	227 03	
$29,323 85	$29,101 06	$63,621 86	$4,684 70	$13,551 90	$140,283 37	$1,861 58	$29,323 85

i Local tax, interest and collection fee, refunded at Auditor General's office.
j Local tax and interest, before and after sale.
k Paid Institution for D. D.
l Under Sec. 2, Act 141, 1887.
m Error in charge for redemptions received by county treasurer.
n Paid School for the Deaf.
o Error in credit of local tax and interest before and after sale in August, 1887.
p Error in State tax charged back.
q Interest on error referred to in note "p."
r Error in charge for interest.

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Table No. 170.—*Amounts charged and credited in account with* Berrien

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$53,752 85	$259,121 83	$113,325 67	$11,471 50	$15,831 70	$4,339 01	.....	$457,842 56
1875*	.....	23,560 99	3,525 41	a 687 80 93 81	825 83	b 15 39	.....	28,709 23
1876*	500 91	12,593 41	3,324 11	e 3 00 176 83	767 45	b 156 96	f $5,404 10	23,926 77
1877*	4,605 27	18,336 53	4,359 28	220 38	1,256 44	b 172 64	f 5,875 22	34,825 86
1878*	2,782 14	27,243 04	5,659 82	411 60	1,487 95	b 197 32	f 7,557 36	45,289 22
1879*	1,834 14	21,604 02	4,738 94	421 29	1,196 17	b 206 28	f 6,481 91	36,532 75
1880*	563 96	29,380 74	4,815 39	671 06	1,286 99	b 142 71	f 5,580 71	42,391 56
1881*	.....	20,472 10	3,206 53	416 07	952 27	b 113 77	f 6,079 01	31,239 75
1882*	474 68	21,161 76	2,928 07	543 88	795 52	h 127 25	f 4,058 34	30,089 50
1883*†	.....	18,909 10	†1,008 22 77 65	† 397 05 33 47	† 322 20	† 128 64 h 2,711 51	†i 2,780 84	27,374 69
1884*†	235 25	27,308 75	† 755 33 237 98	† 198 74 4 28	† 143 25 18	† 2,714 91 271 41	h 70 32 l 45 60	31,985 60
1885*†	700 64	16,631 93	325 42	† 189 51 26 16	† 43 23 2 34	† 36 99 96	h 75 44 l 24 55	18,119 54
1886*†	264 48	30,654 84	† 70 09 772 40	† 315 65 36 56	† 16 78 3 32	† 9 11 71 13	h 33 46	32,247 82
1887*†	437 44	21,615 90	† 15 30 634 87	† 51 94 57 24	† 22 97 9 07	† 79 635 39	h 55 10 l 64 33 o 3 14	23,603 48
1888*†	.....	35,064 20	990 23	† 8 59 39 08	† 3 25 39 50	† 01 1,336 47	o 13 17 r 1,030 91 s 137 57	38,663 03
1889*†	156 87	26,224 47	600 69	† 61 00 37 33	† 52 5 70	312 55	s 168 97 t 47 20	27,615 30
1890*†	180 83	32,752 51	575 06	42 44	† 1 19 3 02	† 01 604 19	s 193 70 o 22 18	34,375 12
1891*†	173 51	22,723 20	1,133 25	† 6 50 61 26	7 55	38 66	s 148 38 o 5 73	24,303 04
1892†	22,868 88	22,999 37	† 15 89 868 70	† 23 64 41 16	† 39 7 06	178 48	s 128 07 t 68 36 o 6 05	47,206 05
1893†	734 71	22,606 74	† 3 96 514 62	† 87 74 16 08	† 2 55 4 86	† 15	l 170 25 o 9 16	24,150 82
Totals	$90,266 59	$711,915 43	$154,452 54	$16,852 64	$25,040 25	$15,595 06	$46,339 13	$1,060,491 64

* See Auditor General's report for 1891, p. 352.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c Twice charged, under Sec. 124; also under Secs. 108-9, tax law.
d Error in interest in account current for 1874.
e Error in taxes, etc., charged back.
f State bids.
g Taxes, etc., on part-paid lands collected at land office.
h Paid institution for the D. and D.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$17,581 44	$211,219 12	$177,476 15	$14,366 54	$1,061 92	$421,725 17	$52,752 85	$17,635 46
54 02	19,601 73	c 54 97 7,682 04	d 1 69 813 87	----------	28,208 32	500 91	
----------	10,600 41	8,155 60	565 39	----------	19,321 40	4,605 37	
----------	14,879 37	c 20 00 g 28 71 10,731 95	1,029 59	f 5,404 10	32,093 72	2,732 14	
----------	25,557 13	10,600 59	1,372 15	f 5,875 22	43,405 09	1,884 14	
----------	18,592 69	8,398 67	1,120 13	f 7,557 36	35,968 85	563 90	
----------	26,453 08	8,184 06	1,340 08	f 6,481 91	42,459 13	----------	67 63
67 63	18,188 91	5,899 00	1,028 82	f 5,580 71	30,765 07	474 68	
----------	21,794 79	g 25 92 4,202 23	4,046 91	f 6,079 01	33,148 96	----------	3,059 46
3,059 46	† 600 00 18,500 00	471 32	† k 1 05 449 27	†f 4,058 34	27,139 44	285 25	
----------	† 420 97 27,064 21	†g 27 83 j 605 46 m 215 55 g 18 08	† 152 02	†i 2,780 84	31,284 96	700 64	
----------	† 627 03 16,703 66	j 361 55 m 129 34	† 33 98	----------	17,855 06	264 48	
----------	† 263 38 30,915 35	†g 9 69 n 16 81 j 592 73	† 12 42	----------	31,810 38	437 44	
----------	† 337 16 21,959 63	j 285 05 n 663 29 g 24 49 p 2 42	† 17 55 q 17	r 1,030 91	24,420 67	----------	817 19
817 19	† 53 74 35,479 79	n 384 76 j 738 31	† 2 46	r 1,030 91	38,506 16	156 87	
----------	† 8 70 26,462 19	†c 41 22 j 574 35 n 842 61 g 5 00	† 41	----------	27,434 48	180 82	
----------	† 20 07 33,050 56	n 572 69 j 557 38	† 91	----------	34,291 61	173 51	
----------	894 96	n 43 85 j 495 35	----------	----------	1,434 16	22,368 88	
----------	† 6 60 46,068 17	n 9 61 j 386 67	† 29	----------	46,471 34	734 71	
----------	† 44 27 33,506 88	j 384 55	† 1 92	----------	33,937 62	213 20	
$21,579 74	$650,172 55	$249,520 45	$23,357 62	$46,961 28	$991,591 59	$90,479 79	$21,579 74

i Uncollected taxes of 1881.
j State tax returned to Auditor General's office.
k Error in interest in quarter ending December 31, 1883.
l Paid School for the Blind.
m Local tax, interest and collection fee.
n Local tax and interest before and after sale.
o Local tax, interest and collection fee refunded at A. G. O.
p Delinquent State erroneously charged back.
q Interest on amount referred to in note "p."
r Under Sec. 2, act 141, 1887.
s Paid School for the Deaf.
t Paid School for the Blind.

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Table No. 171.—*Amounts charged and credited in account with* **Branch**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$11,598 11	$247,993 92	$55,547 51	$3,648 37	$11,059 15	$11,047 88	----------	$340,894 94
1875*	----------	21,825 83	677 17	a 17 83 72 16	703 36	b 38 81 908 06	----------	24,243 22
1876*	----------	12,592 31	733 40	86 37	389 97	b 37 57	c $44 95	13,884 57
1877*	----------	20,024 80	761 10	112 10	625 64	b 52 61 325 60	c 73 57	21,974 92
1878*	----------	29,750 59	1,126 13	29 54	919 37	b 69 89	c 309 78	32,205 30
1879*	----------	23,592 54	1,330 20	56 94	751 80	b 62 02 506 15	c 39 03	26,338 68
1880*	----------	32,030 45	900 95	250 24	968 99	----------	c 132 07	34,282 70
1881*	----------	22,356 42	674 12	1,231 54	689 30	b 48 71 287 34	c 40 42	25,277 85
1882*	292 28	24,688 71	490 77	34 43	613 44	d 17 40	c 27 56	26,164 59
1883*†	----------	22,060 61	† 318 26 48 18	† 4 50 6 35	† 37 40	† d 58 57 146 61	†f 405 13	23,085 61
1884*†	181 53	31,860 21	† 215 72 48 73	† 27 13	† 35 13	427 41 274 68	d 51 84	33,122 38
1885*†	123 45	19,408 91	63 69	† 4 35 2 01	† 7 29 17	† 06 208 55	d 51 80	19,860 28
1886*†	35 51	35,763 98	232 59	† 25 12 3 78	† 30 29	3 87	d 47 00	36,112 44
1887*†	83 01	22,251 65	181 11	10 38	† 1 76 77	† 02 14 58	d 75 12	22,618 35
1888*†	----------	36,095 50	132 87	6 24	70	2,121 69	j 1,061 23 k 92 73 l 7 28	39,518 24
1889*†	34 04	26,995 78	126 02	4 36	29	† 5 34	k 74 52	27,250 35
1890*†	11 80	33,715 82	99 44	† 29 71 6 77	87	14 00	k 77 46 l 77	33,956 64
1891*†	62 03	23,391 53	233 39	52 14	† 1 78 7 74	† 01	k 95 29	23,843 91
1892†	136 69	25,554 86	159 49	8 08	† 2 38 1 35	† 130 00 37 47	k 101 26	26,131 58
1893†	139 20	25,118 62	110 05	53	† 14 2 97 m 39	† 08	k 143 49	25,506 47
Totals	$12,688 65	$737,067 54	$64,220 89	$5,730 92	$16,822 74	$16,789 98	$2,952 30	$856,273 02

* See Auditor General's report for 1891, page 354.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c State bids.
d Paid institution for the D. and D.
e Taxes, etc., on part-paid lands, collected at land office.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$27,833 85	$222,574 74	$95,218 86	$12,618 39	$389 20	$358,630 04	$11,598 11	$29,383 21
1,499 36	21,000 00	1,225 12	686 00	.....	24,410 48	.....	167 26
167 26	12,160 80	1,851 65	413 99	.....	14,593 70	.....	709 13
709 13	19,500 60	1,720 37	706 31	c 44 95	22,680 76	.....	705 84
705 84	29,817 22	1,407 02	1,001 91	c 73 57	33,005 56	.....	800 26
800 26	23,545 74	1,627 95	801 28	c 309 78	27,085 01	.....	746 33
746 33	32,083 18	1,089 81	912 19	c 39 03	34,820 54	.....	537 84
537 84	22,700 60	884 53	731 13	c 132 07	24,985 57	292 28	
.....	25,289 75	e 20 15 767 67	763 36	c 40 42	26,881 35	.....	716 76
716 76	22,000 00	g 7 94 h 160 20	† 51 62	†c 27 56	22,904 08	181 53	
.....	†. 328 15 32,131 10	h 85 05 g 2 31 e 4 68	32 56	†f 405 13	32,998 93	123 45	
.....	†. 105 80 19,506 64	g 14 70 e 97 94 h 94 06	† 5 63	.....	19,824 77	35 51	
.....	†. 4 41 35,854 53	h 162 11 l 98 e 7 16	† 24	.....	36,029 43	83 01	
.....	†. 25 52 22,475 99	i 1 49 h 69 51 e 4 95	† 1 38	j 1,061 23	23,640 07	.....	1,021 72
1,021 72	37,283 32	118 93	.....	j 1,061 23	39,484 20	34 04	
.....	27,117 83	i 6 94 h 13 78	.....	.....	27,238 55	11 80	
.....	33,740 67	i 8 47 h 145 47	.....	.....	33,894 61	62 03	
.....	†. 30 14 23,553 86	h 121 86	† 1 36	.....	23,707 22	136 69	
.....	25,719 53	†e 125 00 e 37 47 h 114 38	† 5 00	.....	26,001 38	130 20	
.....	†. 2 52 25,389 51	e 5 42 h 75 98	† 08	.....	25,473 51	32 96	
$34,738 35	$713,949 95	$107,284 86	$18,732 43	$3,584 17	$878,289 76	$12,721 61	$34,738 35

f Uncollected taxes of 1881.
g Local tax, interest and collection fee.
h State tax returned to Auditor General's office.
i Local tax and interest, before and after sale.
j Under Sec. 2, act 141, 1887.
k Paid School for the Deaf.
l Local tax, interest and collection fee refunded at A. G. O.
m Error in interest charge June 30, 1891.

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Table No. 172.—*Amounts charged and credited in account with* Calhoun

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1841 to '74*	$34,020 45	$397,825 55	$65,814 57	$4,317 95	$16,739 78	$1,394 55	.....	$520,112 85
1875*	.....	30,114 49	2,955 16	a 5 54 42 35	950 78	.....	.....	34,069 82
1876*	135 72	17,374 42	1,535 59	133 88	535 17	.....	c 2620 32	20,284 10
1877*	703 96	27,461 89	1,588 33	58 07	910 35	d 5 18	c 358 83	31,086 61
1878*	.....	40,800 81	1,495 26	454 12	1,245 40	d 48 51	c 456 84	44,500 94
1879*	783 45	33,355 48	1,643 01	178 62	1,070 98	d 41 90	c 600 54	36,672 98
1880*	.....	43,927 47	1,090 07	166 22	1,397 77	d 82 81 1,421 73	c 390 12	48,476 19
1881*	365 17	30,680 24	1,123 51	145 94	971 62	d 103 76	c 336 80	33,706 04
1882*	106 92	34,564 19	810 72	167 84	855 79	f 129 79	c 299 30	36,934 55
1883*†	31 07	30,854 86	† 338 27 98 31	†43 18 22 15	† 44 21	†f 103 40	†g 614 84	32,080 29
1884*†	272 27	44,604 29	† 159 28 219 66	†23 79 45	† 36 13 03	† 449 54 41 24	f 100 40 k 9 30	45,916 38
1885*†	.....	27,165 47	108 87	†218 27 6 77	† 12 88 51	† 237 18 417 18	f 78 76 k 33 25	28,279 14
1886*†	367 28	50,069 57	† 8 44 413 66	†73 68 14 94	† 15 42 98	† 2 26 37 51	f 132 51	51,036 20
1887*†	116 51	35,602 65	179 56	21 65	† 5 16 1 54	04 215 05	m 3 97 f 131 77	36,307 90
1888*†	.....	57,752 80	345 89	18 67	1 29	1,773 30	n 1,697 97 o 157 03 m 4 22	61,751 17
1889*†	.....	42,193 24	599 37	5 29	† 2 50 93	† 50 66 34 69	o 109 42	43,996 10
1890*†	70 55	53,945 31	418 31	12 74	1 02	1,311 65	o 64 82 m 4 02	55,828 42
1891*†	.....	37,426 44	302 04	9 20	† 6 45 58	† 142 52 72 17	o 28 02	37,987 42
1892†	142 95	38,332 29	409 61	12 66	3 76	88 88	o 43 07	39,033 22
1893†	63 74	37,677 92	s 1 60 306 62	2 18	r 07 1 31	143 81	k 27 12	38,223 77
Totals	$37,080 04	$1,111,739 38	$81,863 11	$6,156 65	$24,963 26	$8,379 31	$6,203 24	$1,276,384 00

* See Auditor General's report for 1891, p. 356.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1889.
b Taxes, etc., on part-paid lands, collected at land office.
c State bids.
d Paid D., D. and B. Asylum.
e Twice charged: under Sec. 124; also under Secs. 108-9, tax law.
f Paid Institution for the D. and D.
g Uncollected taxes of 1883.
h State tax returned to Auditor General's office.

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County *since 1841.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$3,491 35	$353,040 76	$113,671 58	$14,912 39	$78 84	$490,194 92	$34,020 45	$4,102 52
611 17	29,171 26	b 11 45 3,180 19	960 03	----------	33,934 10	135 72	
----------	15,698 37	b 503 31 2,944 00	534 46	----------	19,680 14	703 96	
----------	26,953 41	b 39 27 2,660 57	864 83	c 620 32	31,138 40	----------	51 79
51 79	38,904 10	b 34 18 3,143 67	1,324 92	c 358 33	43,717 49	783 45	
----------	34,260 76	b 87 91 e 3 45 2,500 05	1,111 08	c 456 84	38,420 09	----------	1,747 11
1,747 11	42,584 70	b 64 42 1,732 35	1,381 90	c 600 54	48,111 02	365 17	
----------	30,655 38	b 219 13 1,433 13	902 36	c 390 12	33,599 12	106 92	
----------	34,108 25	b 12 91 1,430 64	1,014 83	c 326 80	36,908 48	31 07	
----------	† 259 81 30,700 74	†b 276 94 h 235 66 i 7 23	† 28 34	†c 299 30	31,808 02	272 27	
----------	† 110 19 44,965 19	†b 259 52 h 277 74 i 34 01 b 21 60	† 34 78	†g 614 84	46,317 88	----------	401 50
401 50	† 95 07 27,138 96	†e 4 19 i 122 53 h 233 97 b 67	† 14 97	----------	28,011 86	267 28	
----------	† 226 19 50,115 04	†b 2 28 l 114 91 h 448 93 b 61	† 11 73	----------	50,919 69	116 51	
----------	74 79 35,771 91	l 165 65 h 237 68	† 4 09	n 1,697 97	37,952 09	----------	1,644 19
1,644 19	57,390 18	†b 47 23 l 112 42 h 397 35 b 80	† 47	n 1,697 97	61,790 61	----------	39 44
39 44	43,604 10	† 2 46 l 8 80 b 80 h 266 99	† 2 96	----------	43,925 55	70 55	
----------	† 04 54,231 90	†b 139 09 p 1 10 l 1,313 52 b 72 h 221 91	† 1 39 q 09	----------	55,909 76	----------	81 34
81 34	† 06 37,511 82	b 80 h 177 65 l 64 37	† 8 43	----------	37,844 47	142 95	
----------	38,740 93	h 143 81 l 84 74	----------	----------	38,969 48	53 74	
----------	38,183 14	i 27 93 h 157 65	----------	----------	38,368 72	----------	144 95
$8,067 89	$1,064,997 05	$144,285 48	$23,014 10	$7,152 37	$1,247,516 89	$37,080 04	$8,212 84

i Local tax, interest, and collection fee.
k Paid School for the Blind.
l Local tax and interest, before and after sale.
m Local tax, interest and collection fee refunded at A. G. O.
n Under Sec. 2, act 141, 1887.
o Paid School for the Deaf.
p Error in taxes charged back.
q Interest on error referred to in note "p."
r Error in interest charge, June 30, 1891.
s Error in charge for expense of sales, June 30, 1891.

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Table No. 173.—*Amounts charged and credited in account with* Cass

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to'74*	$21,423 64	$233,974 45	$32,442 53	$2,612 82	$9,998 59	$294 00	----------	$305,747 03
1875*	----------	23,560 99	940 19	a 32 54 31 08	714 24	b 53 80	----------	25,332 84
1876*	----------	13,592 42	617 96	68 39	428 94	b 69 20	c $168 02	14,945 93
1877*	----------	17,163 69	661 59	90 80	530 44	b 17 52	c 136 06	18,600 10
1878*	----------	25,500 51	698 70	19 44	771 14	b 21 08	c 96 30	27,107 17
1879*	----------	20,222 17	895 80	----------	624 16	b 7 56 31 50	c 305 18	22,086 37
1880*	98 23	27,454 67	820 70	20 85	852 73	b 12 94	c 383 80	29,642 92
1881*	88 55	19,162 65	539 16	1 78	589 35	b 29 34	c 88 55	20,499 38
1882*	----------	21,867 14	337 30	38 59	532 00	e 25 23	c 214 29	23,014 55
1883*†	----------	19,539 40	† 110 14 73 00	† 127 70 4 17	† 34 34	† 537 05 e 35 85	†f 157 94	20,619 59
1884*†	154 36	28,219 03	† 45 51 39 96	† 131 11	† 12 06	† 135 78 118 79	e 42 62	28,899 22
1885*†	162 94	17,186 33	38 54	† 32 21 6 34	† 10 80 48	† 10 207 21	e 53 90	17,698 85
1886*†	15 09	31,676 67	† 1 64 163 53	† 12 62 5 86	† 27 72	† 3 99 92 42	e 54 04	32,026 85
1887*†	51 65	19,072 85	89 07	6 21	† 88 69	† 01 52 58	e. 60 57 l 7 00	19,341 51
1888*†	----------	30,989 00	87 75	6 30	81	1,822 08	m 909 62 n 16 95	33,782 51
1889*†	----------	23,139 24	95 84	14 01	1 98	26 96	l 4 30 o 41	23,282 74
1890*†	113 13	28,899 27	120 22	9 36	85 89	9 45	----------	29,237 32
1891*†	5,343 76	20,049 88	181 06	21 45	† 43 5 17	† 13 88	o 20 16	26,135 79
1892†	97 35	20,443 89	71 60	5 85	35	----------	----------	20,619 04
1893†	54 40	20,094 90	q 1 00 44 53	----------	p 14 58	----------	----------	20,195 57
Totals	$28,103 10	$666,760 15	$39,117 34	$3,300 48	$15,197 18	$3,618 32	$2,718 71	$758,815 28

* See Auditor General's report for 1891, p. 358.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1860.
b Paid D., D. and B. Asylum.
c State bids.
d Taxes, etc., on part-paid lands collected at land office.
e Paid Institution for the D. and D.
f Uncollected taxes of 1881.
g State tax returned to Auditor General's office.
h Twice charged: under Sec. 124 also under Secs. 108–9, tax law.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$719 71	$220,555 64	$54,785 62	$9,215 95	$305 05	$285,581 97	$21,428 64	$1,258 58
528 87	22,961 16	1,510 83	802 01		25,812 87		480 08
480 08	13,354 48	d 30 26 895 40	491 08		15,251 20		305 27
305 27	16,898 77	d 3 55 801 31	587 25	c 168 02	18,764 17		164 07
164 07	25,034 03	1,074 07	847 86	c 136 06	27,256 09		148 92
148 92	19,578 92	1,479 04	684 96	c 96 20	21,988 14	96 22	
	27,516 34	776 18	956 67	c 305 18	29,554 37	88 55	
	19,274 07	487 93	673 85	c 382 80	20,918 65		419 27
419 27	21,861 16	d 39 20 807 75	770 46	e 88 55	23,486 39		471 84
471 84	† 108 56 19,426 28	g 113 12	† 50 18	† c 214 29 h 86 01	20,465 23	154 96	
	† 77 52 28,399 01	† 7 28 g 82 59	† 11 94	†f 157 94	28,736 28	163 94	
	† 156 74 17,440 28	†d 36 11 g 42 22	† 8 31		17,683 76	15 09	
	† 1 70 31,874 77	j 21 23 g 77 20	30		31,975 20	51 65	
	† 12 82 19,247 11	j 3 14 g 52 58	† 69	m 909 62	20,225 96		884 45
884 45	31,876 03	j 34 33 g 82 42		m 909 62	33,786 85		4 34
4 34	23,072 79	j 9 86 g 82 62			23,169 61	113 13	
	23,258 32	†d 12 96 g 122 15	13		23,393 56	5,843 76	
	† 43 25,961 42	j 14 70 g 61 10	† 79		26,038 44	97 35	
	20,511 34	g 53 30			20,564 64	54 40	
	20,091 42	g 69 14	r 42		20,160 98	34 59	
$4,136 77	$648,646 21	$63,169 19	$15,102 75	$3,759 44	$734,814 36	$28,137 69	$4,136 77

i Local tax, interest and collection fee.
j Local tax and interest before and after sale.
l Paid School for the Blind.
m Under Sec. 2, act 141, 1887.
n Paid School for the Deaf.
o Local tax, interest and collection fee refunded at A. G. O.
p Error in interest charge, June 30, 1893.
q Error in expense, etc., charged June 30, 1893.
r Error in interest charge, March 31, 1892.

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Table No. 174.—*Amounts charged and credited in account with* **Charlevoix**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1870 to '74*	----------	$652 61	$847 56	$138 91	$80 81	$972 47	----------	$2,691 86
1875 *	----------	229 44	5,916 70	25 07	41 18	544 18	----------	5,756 57
1876 *	----------	132 38	534 73	92 16	126 51	b 135 66 1,595 26	c $327 73	2,944 43
1877 *	----------	514 91	872 51	70 44	147 92	2,267 80	c 272 54	4,145 62
1878 *	----------	765 02	1,335 40	23 80	143 87	1,479 18	c 605 54	4,342 81
1879 *	----------	606 67	1,402 65	117 18	236 35	1,607 98	c 2,464 44	6,435 27
1880 *	----------	823 64	1,815 66	129 06	455 54	6,473 20	c 2,077 83	11,774 93
1881 *	----------	574 88	1,909 99	206 37	373 33	5,141 70	c 1,398 74	9,605 01
1882 *	----------	2,821 57	2,925 40	56 22	355 49	3,258 19	c 1,162 35	10,579 22
1883 *†	----------	2,521 22	† 1,097 35 87 13	† 37 82 19 95	† 176 35	† 740 92	†d2,331 40	7,012 14
1884 *†	$353 95	3,641 16	† 841 67 130 25	† 42 31 53	† 146 75 04	† 2,538 89 2,594 07	----------	11,089 62
1885 *†	----------	2,217 59	† 6 13 194 95	† 19 76 19 20	† 34 61 1 50	† 31 2,885 96	g 55 39 h 46 91	5,482 36
1886 *†	----------	4,087 31	516 12	† 25 01 33 95	† 89 2 58	† 01 1,876 20	g 9 70	6,556 77
1887 *†	----------	3,178 81	621 81	36 96	† 3 03 3 41	† 55 19 3,329 45	g 33 77	7,262 43
1888 *†	----------	5,156 50	973 73	† 80 79 40 81	3 38	3,172 54	g 78 41 i 151 60 k 256 49	8,914 25
1889 *†	----------	3,856 54	1,076 64	† 51 46 32 83	† 4 85 2 55	† 02 2,074 39	l 69 86 g 72 80	7,241 93
1890 *†	----------	4,816 54	788 37	34 32	† 3 09 3 00	† 02 2,099 40	g 29 61	7,774 35
1891 *†	----------	3,341 65	1,332 26	49 42	† 45 13 13	† 26 78 1,793 10	g 6 90	6,563 69
1892 †	384 44	4,472 10	1,077 67	† 28 19 17 13	7 57	1,378 90	g 25 97 l 63 10	7,455 07
1893 †	----------	4,395 75	395 91	15 31	† 1 34 5 24	† 01 722 24	l 28 00	6,063 80
Totals	$1,238 39	$48,806 29	$27,190 64	$1,449 95	$2,374 26	$48,063 52	$11,569 08	$140,692 13

* See Auditor General's report for 1891, p. 360.
† Under new tax law unless preceded by †.
a Taxes, etc., on part-paid lands, collected at land office.
b Paid Michigan Asylum for Insane.
c State bids.
d Uncollected taxes of 1881.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$2,148 04	.....	$3,394 39	$283 62	.....	$5,826 05	.....	$3,134 19
986 15	.....	a 13 64 7,654 76	385 10	.....	9,039 65	.....	2,283 08
2,283 08	.....	a 10 69 2,843 47	276 65	.....	5,413 89	.....	2,469 46
2,469 46	.....	a 7 57 3,008 16	308 98	c $327 73	6,121 90	.....	1,976 28
1,976 28	.....	5,805 01	384 96	c 272 54	8,438 79	.....	4,095 98
4,095 98	.....	a 8 26 8,356 76	679 96	c 605 54	14,346 50	.....	7,811 23
7,811 23	.....	5,667 48	902 02	c 2,464 44	16,845 17	.....	5,070 24
5,070 24	.....	a 34 69 6,206 31	715 42	c 2,077 33	14,104 49	.....	4,499 48
4,499 48	.....	a 167 40 6,525 32	577 69	c 1,398 74	13,168 63	.....	2,589 41
2,589 41	$1,500 00	†a 80 70 e 348 03 f 235 42	† 242 28	†c 1,162 35	6,158 19	$853 95	
.....	† 904 27 4,252 39	f 3,940 67 e 492 41 a 33 23	† 149 79	†d 2,331 40	12,109 16	.....	1,019 54
1,019 54	† 501 43 2,121 65	†a 13 31 e 319 84 f 2,773 79 a 49 90	† 26 68	.....	6,826 14	.....	1,343 78
1,343 78	† 12 89 3,978 70	†a 78 47 a 105 32 i 1,891 95 e 645 44	† 1 63	.....	8,058 68	.....	1,501 91
1,501 91	† 03 4,227 74	e 484 35 i 1,068 60 a 36 57	† 3 81	j 151 60	7,474 61	.....	212 18
212 18	5,523 24	i 2,493 48 a 67 49 e 820 39	.....	j 151 60	9,267 88	.....	353 63
353 63	† 81 47 4,409 35	i 1,838 53 a 28 35 e 656 14	† 4 19	.....	7,372 16	.....	130 23
130 23	† 52 13 4,910 87	i 2,132 57 a 33 13 e 707 43	† 2 44	.....	8,017 79	.....	243 44
243 44	† 45 3,913 66	†a 25 75 a 76 26 e 502 02 i 1,412 59	† 1 03 4 05	.....	6,179 25	334 44	
.....	5,676 47	e 610 75 i 1,237 33 a 5 37	† 4 07	.....	7,534 98	.....	79 91
79 91	† 22 67 5,254 08	e 605 10 f 74 35 a 134 01	† 1 01	.....	6,171 13	.....	107 33
$33,313 97	$47,342 99	$76,318 93	$4,955 38	$10,943 77	$173,375 04	$1,238 39	$38,921 30

e State tax returned to Auditor General's office.
f Local tax, interest and collection fee.
g Local tax, interest and collection fee refunded Auditor General's office.
h Paid institution for the D. and D.
i Local tax and interest, before and after sale.
j Under Sec. 2, act 141, 1887.
k Paid Northern Asylum for Insane.
l Paid School for the Blind.

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Table No. 175.—*Amounts charged and credited in account with* **Cheboygan**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1857 to 1874*	.....	$4,809 63	$13,499 67	$2,133 26	$1,238 77	$20,159 59	.....	$41,839 92
1875*	.....	645 32	3,046 65	a 140 49 690 58	349 14	5,598 13	.....	10,470 61
1876*	.....	372 31	2,586 81	487 02	582 24	9,505 71	d$1,422 72	14,956 81
1877*	.....	1,373 10	2,883 30	764 00	483 06	6,108 64	d 2,075 65	13,687 75
1878*	.....	2,040 04	3,233 76	82 82	380 55	3,384 56	d 2,291 51	11,413 24
1879*	.....	1,617 77	6,269 73	e 4 71 344 60	547 50	5,762 45	d 3,478 88	18,025 59
1880*	.....	2,196 37	5,566 96	127 14	483 94	3,884 29	d 3,319 62	15,578 32
1881*	.....	1,533 01	3,919 64	167 29	502 12	5,078 27	d 3,360 67	14,561 00
1882*	.....	4,232 35	2,858 20	113 43	689 41	5,546 75	d 5,984 07	19,424 21
1883*†	.....	3,731 81	† 930 78 124 93	† 53 79 21 14	† 427 37	† 5,154 90	†f 4,153 71	14,658 44
1884*†	.....	5,461 74	† 759 44 242 96	† 20 64 3 24	† 213 65 79 95	† 4,580 87 3,421 75	j 21 60 k 883 15 i 11 62	15,700 61
1885*†	$4,807 13	3,326 40	298 78	† 131 20 39 86	† 43 70 13 35	† 24 43 3,241 56	j 71 57 k 962 90 i 6 34	13,087 22
1886*†	.....	6,130 97	† 94 48 1,465 76	† 96 66 31 46	† 16 89 1 90	† 27 32 3,089 61	j 74 17	11,029 22
1887*†	.....	4,450 33	849 40	† 120 81 60 14	† 5 93 7 32	† 17 02 4,008 51	j 77 31 n 44 41 i 86 27	9,726 95
1888*†	.....	7,219 10	898 66	26 36	† 7 63 1 87	† 7 08 4,045 62	i 15 43 m 212 25 o 80 00	12,509 00
1889*†	.....	5,299 16	754 31	† 10 19 46 22 p 10 48	† 85 3 56	† 16 57 4,691 22	o 80 00 n 31 38 i 50 95	11,097 90
1890*†	.....	6,743 16	621 39	42 25	† 61 3 73	4,129 68	o 115 50 i 78 25	11,725 57
1891*†	54 67	4,678 31	1,635 56	† 21 52 280 44	34 41	3,147 94	o 94 83 i 19 37	9,897 05
1892†	78 40	5,110 97	960 95	† 12 04 79 23	† 89 9 88	† 66 2,193 02	o 96 64 n 30 15 l 12 33	8,585 16
1893†	.....	5,023 74	† 27 97 1,255 74	28 78	† 1 06 10 80 t 05	1,326 18	n 6 66 o 74 40 j 6 10	7,761 48
Totals	$4,940 20	$76,145 60	$54,790 83	$6,160 59	$6,142 13	$108,146 34	$29,350 36	$285,676 05

* See Auditor General's report for 1891, p. 362.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Twice charged: under Sec. 124; also, under Secs. 108-9, tax law.
c Taxes, etc., on part-paid lands, collected at land office.
d State bids.
e Taxes, etc., on part-paid lands, charged back.
f Uncollected taxes of 1881.
g Local tax, interest and collection fee.
h State tax returned to Auditor General's office.
i Local tax, interest and collection fee refunded at A. G. O.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$40,781 44	$12 00	$44,910 50	$4,664 96	----------	$90,368 90	----------	$48,528 98
7,747 54	----------	h 43 43 c 244 42 12,464 69	1,056 61	----------	21,555 69	----------	11,085 08
11,085 08	----------	c 164 04 9,817 05	1,180 35	----------	22,246 52	----------	7,289 71
7,289 71	----------	c 175 63 8,256 74	911 84	d $1,422 72	18,956 64	----------	4,368 89
4,368 89	----------	c 14 81 11,665 30	875 34	d 2,075 65	18,999 49	----------	7,586 25
7,586 25	----------	c 379 59 10,784 20	1,080 47	d 2,291 51	22,122 02	----------	4,096 43
4,096 43	----------	c 43 79 12,672 38	969 95	d 3,478 83	21,261 38	----------	5,683 06
5,683 06	----------	c 88 71 13,349 93	1,109 17	d 3,319 62	23,550 49	----------	8,989 49
8,989 49	----------	c 188 98 9,785 60	1,089 56	d 3,360 67	23,414 30	----------	3,990 09
3,990 09	3,002 33	†c 101 89 c 25 23 g 451 14 h 776 69	† 598 47	†d 5,984 07	14,934 91	----------	276 47
276 47	† 607 42 1,137 60	†c 10 41 h 942 79 g 3,482 97 c 46 01	† 236 10	f 4,153 71	10,893 48	24,807 13	
----------	† 661 69 8,563 78	c 85 21 g 3,855 40 h 726 92	† 24 43 7 37	----------	13,424 80	----------	387 58
387 58	† 278 65 6,403 59	†c 44 37 c 108 53 l 2,767 62 h 1,274 51	† 12 70	----------	11,278 55	----------	249 33
249 33	† 81 32 4,747 36	†c 16 22 h 781 10 l 4,200 71 c 167 13	† 5 24	m 212 25	10,461 16	----------	784 21
784 21	† 122 27 7,022 23	†c 23 02 l 3,991 94 c 28 49 h 1,238 50	† 6 16	m 212 25	13,439 07	----------	960 07
960 07	5,374 44	l 4,598 66 c 96 32 h 986 07	† 99	----------	12,036 55	----------	938 65
938 65	† 10 32 6,017 95	l 3,301 98 c 97 01 h 1,304 51	† 43	----------	11,670 90	54 67	
----------	5,509 26	†c 6 71 c 98 29 h 741 59 l 3,424 96	† 07 9 94	q 10 12 r 2 57 s 5 14	9,808 65	78 40	
----------	15 63 6,327 85	h 803 08 l 1,547 81 c 105 13	66	----------	8,800 11	----------	214 95
214 95	† 12 22 5,473 11	l 501 58 h 691 10 c 126 93	† 54	----------	7,020 43	741 05	
$105,399 24	$61,381 52	$178,246 77	$13,837 40	$26,529 11	$385,394 04	$5,681 25	$105,399 24

j Paid Institution for D. and D.
k Paid Eastern Asylum for Insane.
l Local tax and interest, before and after sale.
m Under Sec. 2, act 141, 1887.
n Paid School for the Blind.
o Paid School for the Deaf.
p Erroneous credit for redemption of sold State bids, delinquent local.
q Error in charging collections by county treasurer May, 1889.
r Overcharges in amount paid School for the Deaf, Aug. 7, 1890.
s Error in charge June 30, 1890.
t Error in charge for interest.

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Table No. 176.—*Amounts charged and credited in account with* **Chippewa**

Year closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1869 to 1874*	$19,583 16	$3,514 67	$4,250 02	$1,695 88	$2,115 62	$10,110 46	----------	$46,269 81
1875*	----------	645 32	386 41	a 4 52 275 70	436 75	8,660 13	----------	10,408 83
1876*	----------	372 31	997 16	91 99	632 12	10,567 44	b$2,753 67	15,414 69
1877*	----------	915 40	1,669 93	63 78	636 03	10,080 16	b 2,194 74	15,510 04
1878*	----------	1,360 03	440 75	125 06	585 37	8,378 03	b 3,374 54	14,258 78
1879*	----------	1,078 52	3,399 82	649 29	773 12	12,067 84	b 4,081 74	22,050 33
1880*	----------	1,464 25	1,901 92	150 74	851 41	12,063 20	b 6,279 70	22,711 22
1881*	----------	1,022 01	1,368 55	173 90	1,148 80	16,767 63	b 8,808 60	29,289 49
1882*	----------	2,821 57	2,060 60	6,649 45	841 23	9,686 20	b 6,367 90	28,427 55
1883*†	----------	2,521 22	† 214 98 187 88	† 210 66 115 23	† 1,040 86	† 18,192 82	†e5,679 15	28,162 75
1884*†	----------	3,641 16	† 896 28 182 73	† 134 39 15 59	† 273 11 23 72	† 6,307 59 15,430 87	h 15 13	26,920 56
1885*†	255 40	2,317 59	1,743 01	† 543 34 1,098 45	† 72 86 107 14	† 41 11 12,991 83	h 84 07 i 153 21	19,308 01
1886*†	2,256 70	4,087 31	813 06	† 36 66 721 74	† 38 09 36 94	----------	i 377 09 j 1,220 38 h 21 72	9,659 69
1887*†	2,467 90	4,450 33	748 84	† 12 80 998 78	† 43 33 118 46	† 24 47 15,010 13	m 487 16 h 49 88	24,412 08
1888*†	1,656 85	7,219 10	777 89	† 13 18 672 44	† 80 134 62	† 01 6,123 42	h 229 76 l 212 25	17,081 32
1889*†	3,648 34	5,399 16	1,046 86	†2,771 91 255 46	† 79 100 71	† 01 10,134 59	h 72 76	23,430 59
1890*†	4,766 94	6,743 16	1,864 17	† 5 34 163 66	† 166 78 51 60	† 28 63 9,465 07	h 66 58	23,321 98
1891*†	960 02	4,678 31	2,781 73	988 96	† 33 120 79	4,761 44	h 410 78	14,652 35
1892†	632 18	6,388 72	3,499 24	170 59	56 27	4,441 19	m 115 13 h 53 21	15,356 53
1893†	4,204 15	6,279 67	6,530 43	269 64	o 10 432 09	----------	h 28 25	17,744 33
Totals	$40,431 64	$71,819 81	$37,762 20	$19,029 13	$10,889 83	$201,279 87	$43,128 40	$424,340 88

* See Auditor General's report for 1891, p. 364.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b State bids.
c Error in charge of State tax.
d Interest on error referred to in note "c."
e Uncollected taxes of 1881.
f Local tax, interest and collection fee.

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County *since the organization thereof.*

Amounts credited to comuty.						Account June 30, balance.	
Credit balance brought forward	Cash paid to State Treasurer.	Delinqent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$16,453 15	$4,180 77	$30,532 41	$2,547 55	.....	$53,713 88	$19,583 16	$27,027 23
10,574 08	.....	12,298 18	1,244 57	.....	24,116 83	.....	13,708 00
13,708 00	.....	o 03 10,049 95	d 06 1,373 67	.....	25,131 71	.....	9,717 02
9,717 02	.....	11,536 46	1,294 00	b $3,753 67	25,301 15	.....	9,791 11
9,791 11	.....	13,933 67	1,364 17	b 2,194 74	27,283 69	.....	13,024 91
13,024 91	.....	18,096 96	1,829 46	b 3,374 54	36,325 87	.....	14,275 54
14,275 54	.....	21,619 63	2,096 10	b 4,081 74	42,073 01	.....	19,361 79
19,361 79	.....	19,642,28	2,490 66	b 6,379 70	47,774 43	.....	18,484 94
18,484 94	.....	16,469 20	2,277 16	b 8,808 60	46,039 90	.....	17,612 35
17,612 35	.....	f 3,013 72 g 2,070 60	† 1,567 17	†b 6,367 90	30,631 74	.....	2,468 99
2,468 99	† 371 50 800 45	f 14,667 72 g 2,354 73	† 322 62	† 5,679 15	26,665 16	255 40	
.....	† 1,101 14 1,689 81	g 1,242 41 f 12,976 84	† 41 11	.....	17,051 31	2,256 70	
.....	.....	k 5,313 90 g 1,877 89	.....	.....	7,191 79	2,467 90	
.....	† 662 23 12,193 82	k 8,085 71 g 1,627 75	† 24 47	l 212 25	22,755 23	1,656 85	
.....	† 13 01 3,702 24	k 6,916 33 g 2,538 54	† 61	l 212 25	13,282 98	3,648 34	
.....	† 13-35 6,907 01	k 9,617 16 g 2,125 50	† 63	.....	18,663 65	4,766 94	
.....	† 2,847 30 7,922 19	k 8,925 39 g 2,546 95	† 120 02 n 06	.....	22,261 91	960 02	
.....	† 5 41 5,644 36	k 6,042 99 g 2,295 45	† 25 31 71	.....	14,020 17	632 18	
.....	6,061 22	g 2,256 28 2,834 88	.....	.....	11,152 38	4,204 15	
.....	7,000 00	f 341 53 h 1,611 25	p 4 96	.....	8,958 04	8,786 29	
$145,471 88	61,114 81	255,412 59	$18,631 01	$39,964 54	$520,594 83	$49,217 98	$145,471 88

g State tax returned to Auditor General's office.
h Local tax, interest and collection fee refunded to A. G. O.
i Paid Eastern Asylum for Insane.
j Paid Michigan Asylum for Insane.
k Local tax and interest, before and after sale.
l Under Sec. 2, act 141, 1887.
m Paid Northern Asylum for Insane.
n Interest on State tax of 1887, erroneously charged back.
o Error in interest charge June 30, 1892.
p Error in interest charge March 31, 1893.

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Table No. 177.—*Amounts charged and credited in account with* **Clare**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1871 to '74*	$362 71	$3,629 46	$7,756 25	$7,664 02	$1,269 49	$22,542 51	.....	$43,524 44
1875*	.....	1,276 27	3,085 89	a 1,470 50 271 68	434 98	6,184 64	.....	12,623 96
1876*	.....	736 34	9,472 15	178 87	1,084 12	9,262 63	c $3,494 02	24,178 13
1877*	.....	1,144 25	2,917 61	383 64	659 38	7,749 98	c 4,908 22	17,763 08
1878*	.....	1,700 03	1,746 95	e 3,393 08 584 27	811 59	6,252 39	c 4,813 24	19,301 55
1879*	.....	1,348 14	1,992 57	e 3,393 08 254 36	f 204 53 625 58	7,006 81	c 4,819 25	19,644 32
1880*	.....	1,330 31	2,529 69	e 3,393 07 357 28	482 05	.....	c 4,816 29	13,408 79
1881*	.....	1,277 51	2,676 25	e 3,393 08 362 23	562 49	156 58	c 5,699 81	14,127 95
1882*	.....	3,526 96	1,114 38	90 92	945 01	6,464 13	c 12,244 97	24,356 37
1883*†	.....	3,151 51	1,988 37 10 83	† 272 14 9 59	† 841 37	† 11,434 45	†g 6,213 46	23,921 71
1884*†	4 84	4,551 46	2,416 28 131 29	† 160 47 1 95	† 330 64 14	† 6,582 63 2,150 78	j 8 41	17,338 89
1885*†	2,798 50	2,771 98	421 21	† 157 45 28 19	† 222 58 3 13	† 42 97 1,373 30	j 1 17	7,820 48
1886*†	300 41	5,109 14	687 35	† 7 74 43 60	† 10 96 84 90	† 6 16 1,160 26	i 13 91 l 618 39	8,042 82
1887*†	5,195 23	4,450 33	507 38	25 39	† 27 14 74	† 16 1,933 36	j 11 83 n 456 55	12,595 24
1888*†	.....	7,219 10	1,031 27	26 49	95 67	1,625 58	j 32 73 o 212 25 p 34 55 l 600 82	10,876 46
1889*†	6,308 15	5,399 16	497 89	† 18 51 14 86	91	2,377 71	p 28 33 n 97 75	14,743 27
1890*†	.....	6,743 16	279 49	38 00	† 1 11 92 77	† 01 1,628 40	p 31 70 j 2 09	8,816 73
1891*†	6,058 26	4,678 31	1,132 77	† 2,155 02 26 67	63 91	636 16	j 4 05	14,755 15
1892†	6,791 23	3,194 36	999 83	† 98 20 35 94	† 135 19 72 55	601 92	j 54 29	11,983 51
1893†	2,908 50	3,139 82	907 38	9 46	† 142 30 7 22 r 04	690 22	j 5 09	7,806 03
Totals	$31,022 83	$66,877 60	$45,253 07	$28,319 85	$9,120 62	$97,813 74	$49,223 17	$327,630 88

* See Auditor General's report for 1891, p. 366.
† Under new tax law unless preceded by †.
a Under Sec. 124, Act 169, 1869.
b Twice charged. under Sec. 124; also under Secs. 108-9 tax law.
c State bids.
d Taxes, etc., on part-paid lands, collected at land office.
e One-fourth of $13,572.31, under J. R. No. 35, 1877.
f Interest on amount referred to in note "e."
g Uncollected taxes of 1881.
h Local tax, interest and collection fee.
i State tax returned to Auditor General's office.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$15,278 90	.....	$53,462 55	$3,334 77	.....	$72,076 22	$662 71	$29,214 49
13,935 59	.....	b 30 25 16,646 11	1,653 40	.....	32,265 35	.....	19,641 39
19,641 39	.....	d 95 36 11,989 77	1,865 28	.....	33,591 80	.....	9,413 67
9,413 67	.....	b 14 46 d 86 34 13,561 63	1,398 16	c $3,494 02	27,968 28	.....	10,200 20
10,200 20	.....	d 123 11 10,324 75	1,380 64	c 4,908 22	26,996 92	.....	7,635 37
7,635 37	.....	d 21 70 8,711 49	1,133 31	c 4,813 24	22,315 11	.....	2,670 79
2,670 79	.....	d 53 15 10,711 94	863 51	c 4,819 25	19,118 64	.....	5,709 85
5,709 85	.....	15,458 20	1,280 67	c 4,816 29	27,265 01	.....	12,137 06
12,137 06	.....	d 5 78 11,244 85	1,558 39	c 5,699 81	31,645 39	.....	7,289 52
7,289 52	$2,616 18	d 6 79 h 59 38 i 535 96	† 1,158 13	† c12,244 97 b 10 94	23,916 87	4 84	
.....	† 796 41 4,198 54	d 9 26 h 2,495 01 i 481 55	† 346 16	† 6,213 46	14,540 39	2,798 50	
.....	† 2,391 01 2,058 34	i 817 18 h 1,207 35	† 46 19	.....	7,520 07	300 41	
.....	† 165 82 885 43	d 3 90 i 628 02 m 1,158 21	† 6 21	.....	2,847 59	5,195 23	
.....	† 4 17 9,779 17	m 2,165 56 i 555 03	† 16	o 212 25	12,716 34	.....	121 10
121 10	1,792 67	m 1,666 49 i 777 80	.....	o 212 25	4,570 31	6,203 15	
.....	12,398 11	m 2,167 26 i 363 58	.....	.....	14,928 95	.....	185 68
185 68	† 18 77 78 76	m 1,779 40 i 600 42	† 86	q 94 58	2,758 47	6,058 26	
.....	6,733 17	m 322 11 i 405 34 d 3 30	.....	.....	7,963 92	6,791 23	
.....	3,070 85	i 391 95 m 617 21	.....	.....	9,080 01	2,908 50	
.....	4,368 62	t 13 13 i 487 40 m 152 42	s 02	.....	5,021 59	2,784 44	
$105,219 12	$57,356 02	$172,912 45	$16,015 86	$47,589 28	$399,042 73	$33,307 27	$105,219 12

j Local tax, interest and collection fee refunded at A. G. O.
l Paid Michigan Asylum for insane.
m Local tax and interest before and after sale.
n Paid Northern Asylum for Insane.
o Under Sec. 2, Act. 141, 1887.
p Paid School for the Deaf.
q Erroneously charged as paid at School for the Deaf.
r Error in interest charged June 30, 1892.
s Error in interest charged March 31, 1892.
t Error in charge for taxes, etc., received by county treasurer in April, 1892.

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Table No. 178.—*Amounts charged and credited in account with* **Clinton**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$27,698 64	$140,541 23	$110,047 12	$9,333 66	$13,055 80	$55,935 63	----------	$356,612 18
1875*-----	185 21	13,551 52	2,744 40	a 702 63 168 95	510 69	b 60 88	----------	17,924 28
1876*-----	695 99	7,818 49	1,741 39	400 81	242 48	b 74 04	c $303 42	11,377 62
1877*-----	----------	10,870 33	1,879 44	231 81	471 13	b 58 45 1,557 63	c 615 70	15,684 49
1878*-----	502 81	16,150 33	2,223 00	153 65	614 16	b 58 31	c 591 88	20,294 13
1879*-----	----------	12,807 38	1,278 21	212 68	462 61	b 37 63 820 28	c 182 26	15,801 05
1880*-----	233 64	17,387 96	1,542 32	607 68	586 44	b 46 58	c 144 20	20,548 82
1881*-----	----------	12,136 34	734 14	57 28	390 22	b 63 37	c 145 09	13,526 44
1882*-----	86 51	23,572 53	889 71	112 05	574 01	f 31 73	c 407 89	24,673 43
1883*†----	517 32	20,169 71	† 173 36 27 57	† 32 06 8 11	† 53 53	----------	†h 264 90	21,246 56
1884*†----	----------	29,129 32	† 276 45 104 16	† 85 35 32	† 19 40 156 03	† 133 78 419 69	----------	30,224 50
1885*†----	9,215 44	17,740 73	155 20	† 46 25 10 11	† 18 93 354 09	† 10 02 397 09	----------	28,047 96
1886*†----	125 29	32,698 50	520 18	† 64 32 41 50	† 3 24 115 50	† 03 124 54	----------	33,698 10
1887*†----	6,816 73	21,615 90	338 33	† 161 97 34 13	† 4 55 3 35	† 2 34 288 98	----------	29,266 27
1888*†----	----------	35,064 20	297 80	† 1 23 7 29	† 10 21 46	† 5 26 1,168 38	1 1,030 91	37,585 84
1889*†----	42 41	26,224 47	404 58	† 17 54 11 55	† 07 72	80 04	m 16 04	26,797 42
1890*†----	42 63	32,752 51	208 46	† 16 84 11 22	† 1 05 1 28	120 68	m 16 38	32,181 05
1891*†----	102 53	22,723 20	413 58	† 29 65 13 22	† 1 02 2 38	† 55 30 56	n 79 92	23,396 71
1892†-----	69 78	24,277 12	228 36	7 46	† 1 78 1 10	† 02 476 45	n 53 31 m 8 86	25,124 24
1893†-----	----------	23,362 67	121 14	† 4 11 6 27	1 18	236 77	n 64 91	24,297 05
Totals.	$46,423 93	$540,094 53	$126,349 10	$12,591 70	$17,758 41	$62,249 81	$3,925 67	$809,403 14

* See Auditor General's report for 1891, p. 368.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c State bids.
d Taxes, etc., on part-paid lands, collected at land office.
e Error in taxes, etc., charged back.
f Paid institution for the D. and D.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$99,072 14	$53,975 49	$254,316 36	$19,888 90	$547 58	$427,800 47	$27,888 85	$99,072 14
----------	12,469 20	4,852 23	406 86	----------	17,228 29	695 99	
----------	9,022 20	d 867 23 4,012 98	340 32	----------	14,242 73	----------	2,865 11
2,865 11	7,902 69	3,592 05	518 41	c 308 42	15,181 68	502 81	
----------	17,005 23	d 231 21 2,378 10	509 58	c 615 70	20,734 82	----------	440 69
440 69	11,793 61	e 11 81 d 46 28 2,265 38	417 76	c 591 88	15,567 41	283 64	
----------	17,744 31	d 362 29 1,742 70	526 85	c 182 26	20,558 41	----------	9 59
9 59	11,565 38	1,343 72	378 04	c 144 20	13,440 93	85 51	
----------	23,020 42	g 233 69 1,131 10	625 81	c 145 09	24,156 11	517 32	
----------	† 495 75 20,250 00	j 159 14 i 58 75	† 43 64	†c 407 89	21,415 17	----------	168 61
168 61	† 61 28 20,064 30	i 252 63 j 182 15	† 15 19	†h 264 90	21,009 06	9,315 44	
----------	† 286 43 26,984 78	j 71 43 i 304 99	† 10 02 265 02	----------	27,922 67	125 29	
----------	† 47 04 26,331 14	i 228 44 k 217 38	† 2 48	----------	26,876 38	6,816 72	
----------	† 65 47 28,644 05	†d 2 20 k 236 07 i 136 77	† 3 54	l 1,080 91	30,109 01	----------	842 74
842 74	† 172 18 35,142 25	k 123 70 i 226 29	† 5 36	l 1,080 91	37,543 43	42 41	
----------	† 1 24 26,447 64	k 116 25 i 189 60	† 06	----------	26,754 79	42 63	
----------	† 17 77 32,679 98	i 251 24 k 128 71	† 82	----------	33,078 52	102 53	
----------	† 17 86 22,876 31	i 215 94 k 216 27	† 55	----------	23,326 93	69 78	
----------	† 30 10 24,674 07	i 193 25 k 309 30	† 1 35	----------	25,208 07	----------	83 83
83 83	24,164 31	j 11 11	----------	----------	24,259 25	37 80	
$103,482 71	$453,002 48	$280,703 64	$22,960 56	$5,264 74	$866,414 13	$46,471 72	$103,482 71

g Drain taxes which have been paid.
h Uncollected taxes of 1881.
i State tax returned to Auditor General's office.
j Local tax, interest and collection fee.
k Local tax and interest, before and after sale.
l Under Sec. 2, act 141, 1887.
m Local tax, interest and collection fee refunded at Auditor General's office.
n Paid School for the Deaf.

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Table No. 179.—*Amounts charged and credited in account with* **Crawford**

Year closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1879*				$132 83				$132 83
1880*	$132 83		$289 44	18 40	$13 45			454 12
1881*			1,380 33	212 70	388 97	$5,122 18	a $3,241 37	10,345 55
1882*		$1,692 94	833 80	98 14	551 21	9,019 42	a 2,507 13	14,697 64
1883*†		1,512 72	† 485 20 75 02	† 257 93 36 42	† 422 56	† 6,811 85	†d 3,059 19	12,660 99
1884*†		2,184 70	† 621 10 150 67	† 163 50 5 34	† 173 59 37	† 3,166 71 4,576 79		11,042 77
1885*†	121 54	1,390 55	590 74	† 370 86 26 15	† 35 49 1 92	† 22 4,988 08	h 28 60	7,494 25
1886*†	238 44	2,452 39	† 6 50 471 41	36 32	† 26 26 3 15	† 13 3,522 56	h 24 27	6,781 43
1887*†		2,225 17	480 91	20 41	2 27	3,866 77	h 11 59	6,607 12
1888*†		3,609 55	365 48	† 18 79 24 23	39 22	2,876 40	h 29 73 j 106 12	7,069 52
1889*†	821 88	2,699 58	232 55	† 468 38 82 58	† 1 13 61 56	3,001 26	h 14 51 k 236 68	7,621 11
1890*†	2,163 80	3,371 58	436 45	37 16	† 28 08 63 57	2,972 41	h 1 26	9,074 31
1891*†	2,457 98	2,339 15	602 94	102 55	† 27 70 08	† 8 94 2,586 16	h 33 70	8,201 77
1892†	1,152 34	2,555 49	653 37	43 37	† -02 47 76	3,238 54	h 14 77	7,704 66
1893†	2,049 35	2,511 38	† 51 59 872 16	52 60	† 2 06 147 57	† 25 46 452 80	h 9 96	6,175 34
Totals	$9,138 16	$28,485 70	$8,599 67	$2,203 66	$2,080 56	$56,236 78	$9,313 88	$116,063 41

* See Auditor General's report for 1891, p. 370.
† Under new tax law unless preceded by †.
a State bids.
b Error in returns of delinquent taxes.
c Interest on error referred to in note "b."
d Uncollected taxes of 1881.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
						$132 83	
		$8,680 57	$361 69		$9,042 26		$8,588 14
$8,588 14		9,194 41	984 27		18,766 82		8,421 27
8,421 27		b 2 28 9,447 76	c 10 1,057 82	a $3,241 37	22,170 60		7,472 96
7,472 96	$898 26	e 646 92 f 602 49	† 654 73	†a 2,507 13	12,782 49		121 50
121 50	† 779 31 1,615 36	e 771 14 f 4,893 22	† 181 51	†d 3,059 19	10,921 22	121 54	
	† 515 28 1,279 53	e 417 53 f 5,015 82 g 22	† 27 43		7,255 81	238 44	
	† 283 36 2,283 63	e 872 08 i 4,546 48 g 2 16	† 20 39		8,058 09		1,276 66
1,276 66	2,212 69	e 559 37 i 4,056 94		j 106 12	8,212 78		1,605 66
1,605 66	509 57	i 3,264 97 e 761 32		j 106 12	6,247 64	832 88	
	† 19 92 3,046 06	j 1,607 50 g 6 00 e 777 52	† 31		5,457 31	2,163 80	
	† 496 15 2,573 94	i 2,662 55 e 875 26	† 8 43		6,616 33	2,457 98	
	3,080 37	i 3,265 12 e 703 42	† 51		7,049 43	1,152 34	
	† 28 2,214 33	e 765 19 i 2,675 50	† 01		5,655 31	2,049 35	
	† 25 46 1,966 16	e 771 42 g 2 40	l 48		2,785 92	3,389 42	
$27,486 19	$23,870 65	$67,347 57	$3,297 68	$9,019 93	$131,022 02	$12,527 58	$27,486 19

e State tax returned to Auditor General's office.
f Local tax, interest and collection fee.
g Taxes, etc., on part-paid lands, collected at land office.
h Local tax, interest and collection fee refunded A. G. O.
i Local tax and interest before and after sale.
j Under Sec. 2, Act 141, 1887.
k Paid at Northern Asylum for Insane.
l Error in interest charge March 31, 1892.

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Table No. 180.—*Amounts charged and credited in account with* **Delta**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1862 to '74*	$853 33	$6,545 29	$4,125 80	$2,651 90	$457 71	$2,055 26	----------	$16,689 29
1875*	----------	645 32	2,180 11	22 97	151 93	a 330 42	----------	3,330 75
1876*	----------	372 31	1,282 14	166 61	421 09	a 531 11 4,749 68	b $3,816 64	11,339 58
1877*	----------	915 40	1,944 07	58 72	482 54	2,944 92	b 5,798 70	12,144 35
1878*	----------	1,360 03	2,262 64	225 68	465 81	4,770 52	b 3,395 64	12,500 32
1879*	----------	1,078 52	1,184 16	1,178 17	277 68	2,337 78	b 3,556 84	9,613 15
1880*	----------	1,464 25	891 32	70 64	377 73	2,352 34	b 4,870 36	10,026 64
1881*	----------	1,022 01	1,348 38	222 46	467 99	4,726 77	b 5,065 12	12,873 22
1882*	----------	3,526 96	2,529 09	94 02	567 61	3,898 13	b 5,926 33	16,542 19
1883*†	----------	3,151 51	† 843 02 154 71	† 219 62 26 65	† 418 53	† 4,373 64	†d 5,068 77	14,251 45
1884*†	----------	4,551 46	† 1,128 18 326 09	† 181 11 3 31	† 286 15 63 81	† 5,214 21 † 2,000 12	g 2 14	14 556 58
1885*†	4,662 89	2,771 98	535 08	† 777 43 142 98	† 86 80 18 44	78 1,442 68	----------	10,439 06
1886*†	907 58	5,109 14	† 128 59 1,231 69	† 69 65 95 43	† 59 05 7 36	† 28 79 † 1,833 00	g 10 16	9,480 44
1887*†	----------	4,450 33	† 10 01 1,159 68	† 441 09	† 5 41 35 24	43 2,006 54	----------	8,108 73
1888*†	----------	7,219 10	910 60	181 71	13 71	2,126 43	g 27 95 i 212 25	10,691 75
1889*†	----------	5,399 16	1,222 20	† 4 53 127 96	8 64	1,724 62	g 46 50	8,533 61
1890*†	----------	6,743 16	1,256 40	† 29 69 54 72	† 27 4 23	4,564 10	g 19 99	12,672 56
1891*†	----------	4,678 31	2,257 57	340 33	† 1 78 28 08	† 01 2,008 51	j 58 g 62 13	9,377 30
1892†	882 68	5,110 97	† 7 51 2,068 74	640 96	42 69	1,328 79	g 4 01	10,086 85
1893†	569 85	5,023 74	† 53 99 3,737 43	223 91	† 2 67 47 33 k 05	1,328 59	g 92 19	11,079 80
Totals	$7,876 33	$71,128 95	$34,799 75	$3,252 25	$4,800 33	$59,478 17	$37,991 35	$224,337 13

* See Auditor General's report for 1891, p. 372.
† Under new tax law unless preceded by †.
a Paid Michigan Asylum for Insane.
b State bids.
c Refunded by Asylum for Insane, Kalamazoo, having been paid by county subsequent to payment by State.
d Uncollected taxes of 1881.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$25,325 06	$882 40	$19,643 99	$3,525 19	.....	$48,376 64	$353 33	$32,540 68
7,215 62	.....	5,213 05	714 24	.....	13,142 91	.....	9,812 16
9,812 16	c 498 50	6,669 22	960 18	.....	17,940 06	.....	6,600 48
6,600 48	.....	4,833 58	852 36	b $3,816 64	16,103 06	.....	3,958 71
3,958 71	.....	5,547 17	795 67	b 5,798 70	16,100 25	.....	3,599 98
3,599 98	.....	6,258 34	677 56	b 3,395 64	13,931 47	.....	4,318 32
4,318 32	.....	6,722 95	750 83	b 3,556 84	15,348 94	.....	5,322 30
5,322 30	.....	7,424 62	924 84	b 4,870 36	18,542 12	.....	5,668 89
5,668 89	.....	8,603 76	915 32	b 5,085 12	20,273 09	.....	3,730 90
3,730 90	2,250 04	e 901 47 f 1,197 01	† 572 29	†b 5,926 38	14,578 09	.....	326 64
326 64	† 897 03 280 47	e 921 60 f 2,156 07	† 298 11	†d 5,063 77	9,898 69	4,662 89	
.....	† 1,260 50 6,445 97	e 552 89 f 1,205 29	† 66 88	.....	9,531 48	907 58	
.....	† 962 06 5,130 23	h 2,220 11 e 1,587 38	† 31 95	.....	9,881 73	.....	401 29
401 29	† 81 10 4,981 19	e 685 80 h 2,177 85	† 4 25	1 212 25	8,543 73	.....	435 00
435 00	7,376 60	h 2,250 94 e 1,314 01	.....	1 212 25	11,588 80	.....	897 05
897 05	6,555 57	h 1,898 54 e 1,987 65	.....	.....	10,378 81	.....	1,845 20
1,845 20	† 4 59 6,832 39	h 2,922 74 e 1,447 01	† 21	.....	13,052 14	.....	379 58
379 58	† 30 10 5,417 92	h 1,671 07 e 994 57	† 1 38	.....	8,494 62	882 68	
.....	7,297 21	e 1,244 34 h 974 95	.....	.....	9,516 50	569 85	
.....	† 10 76 7,101 80	e 1,075 99 f 15	† 41	.....	8,188 64	2,891 16	
$79,837 13	$64,245 98	$101,294 11	$10,091 65	$37,937 95	$293,406 77	$10,767 49	$79,837 13

e State tax returned to Auditor General's office.
f Local tax, interest and collection fee.
g Local tax, interest and collection fee refunded A. G. O.
h Local tax and interest before and after sale.
i Under Sec. 2, act 141, 1887.
j Error in report of sales of county taxes May, 1891.
k Error in interest charge, June 30, 1892.

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Table No. 181.—*Amounts charged and credited in account with* **Dickinson**

Year closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1892†	.....	$7,710 85	$108 09	.....	$105 57	.....	.....	$7,924 51
1893†	$7,237 39	7,575 24	303 76	.....	112 07	.....	b $18 39	15,246 85
Totals	$7,237 39	$15,286 09	$411 85	.....	$217 64	.....	$18 39	$23,171 36

† Under new tax law unless preceded by †.
a State tax returned to Auditor General's office.
b Amount paid School for the Blind.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credited balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
.....	.....	a $687 12	.....	.....	$687 12	$7,237 39	
.....	$14,353 84	c 627 67	d $0 01	.....	14,981 52	265 33	
.....	$14,353 84	$1,314 79	$0 01	.....	$15,668 64	$7,502 72	

c State tax returned to Auditor General's office.
d Error in interest charge, March 31, 1892.

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Table No. 182.—*Amounts charged and credited in account with* **Eaton**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$3,994 73	$158,383 46	$86,114 20	$4,372 10	$10,600 00	$36,534 66	.....	$304,999 15
1875*	1,114 60	16,104 08	2,358 78	a 254 10 31 30	620 05	b 7 84	.....	20,490 75
1876*	1,740 44	9,291 18	2,190 48	45 67	482 27	b 120 14	d $520 78	14,390 96
1877*	746 88	12,758 34	2,281 85	50 41	501 31	b 74 82	d 301 09	16,714 70
1878*	1,897 29	18,955 38	2,194 26	43 44	781 17	.....	d 561 13	24,432 67
1879*	4,528 89	15,081 82	2,725 09	108 83	834 11	.....	d 349 40	23,573 14
1880*	1,498 25	20,407 97	1,831 53	588 16	775 93	.....	d 488 10	25,589 94
1881*	1,326 92	14,244 24	1,050 02	33 46	562 89	b 34 25	d 608 07	17,759 85
1882*	.....	22,572 53	1,114 95	215 82	567 54	e 22 25	d 66 91	24,560 00
1883*†	5 94	20,169 71	† 281 24 39 32	† 42 74 1 85	† 62 43	†e 57 71	†f 1,069 23	21,730 17
1884*†	.....	29,129 32	† 563 48 95 98	† 134 93	88 46	† 1,726 00 321 57	e 29 64	32,089 38
1885*†	182 84	17,740 73	† 70 134 89	† 25 70 6 74	† 13 84 63	† 10 03 61 51	e 58 48	18,236 09
1886*†	.....	32,698 50	340 36	† 22 88 17 80	† 3 68 1 35	67 17 † 89 19	e 10 41	33,251 34
1887*†	34 69	22,251 65	408 35	† 25 27 13 49	† 1 67 1 48	† 3 28 264 82	m 6 95 e 97 59	23,109 24
1888*†	.....	36,095 50	343 41	6 80	† 1 88 46	† 18 00 1,257 06	m 3 62 l 1,061 23 n 54 39	38,842 35
1889*†	.....	26,995 78	226 99	31 47	2 15	404 66	n 45 29 m 2 32	27,708 66
1890*†	34 17	33,715 82	293 69	† 54 11 17 37	1 20	324 24	n 35 49 m 4 85	34,480 94
1891*†	.....	23,391 53	335 30	20 88	† 3 25 1 64	† 02 493 99	n 48 35	24,294 96
1892†	.....	25,554 86	406 36	21 04	2 65	247 96	m 21 28 n 60 06 o 40 50	26,354 71
1893†	51 56	25,118 62	263 17	6 08	1 97	315 88	n 93 89 o 35 00	25,886 17
Totals	$22,057 20	$580,611 02	$105,589 40	$6,192 44	$15,514 01	$42,457 05	$5,674 05	$778,495 17

* See Auditor General's report for 1891, p. 374.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c Taxes, etc., on part-paid lands, collected at land office.
d State bids.
e Paid Institution for the D. and D.
f Uncollected tax of 1881.
g State tax returned to Auditor General's office.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$67,709 00	$95,377 32	$182,531 05	$16,431 23	$550 22	$362,598 82	$10,109 33	$67,709 00
----------	14,000 00	c 14 53 4,249 78	486 00	----------	18,750 31	1,740 44	
----------	8,206 20	5,059 57	378 31	----------	13,644 08	746 88	
----------	9,500 00	4,374 70	421 98	d 520 78	14,817 41	1,897 29	
----------	15,000 00	4,039 34	563 35	d 301 09	19,903 78	4,528 89	
----------	16,000 00	c 43 68 4,836 40	633 68	d 561 13	22,074 89	1,498 25	
----------	20,094 80	c 110 29 3,066 79	741 74	d 349 40	24,363 02	1,226 92	
----------	15,034 86	c 15 76 1,748 62	569 72	d 488 10	17,857 06	----------	97 21
97 21	21,200 00	c 5 64 1,951 71	691 43	d 608 07	24,554 06	5 94	
----------	† 1,699 10 20,000 00	g 116 30 h 48 40	† 56 13	†d 66 91	21,986 84	----------	256 67
256 67	† 759 33 29,326 75	†c 91 20 h 85 36 g 222 20	† 95 80	†f 1,069 23	31,906 54	182 84	
----------	† 198 41 17,785 22	†c 101 79 g 176 91 h 31 94	† 10 71	----------	18,254 98	----------	18 80
18 89	† 04 32,813 74	g 270 31 i 109 04	† 4 63	----------	33,216 65	34 69	
----------	† 23 31 22,553 01	†c 3 12 i 58 j 275 09 g 184 41	1 40 k 04	l 1,061 23	24,102 19	----------	992 95
992 95	† 27 15 36,188 21	†e 16 50 i 295 61 c 86 g 319 18	† 1 50	l 1,061 23	38,903 19	----------	60 84
60 84	27,075 66	i 306 73 g 231 26	----------	----------	27,674 49	34 17	
----------	33,717 40	i 625 42 c 43 87 g 325 12	----------	----------	34,711 81	----------	230 87
230 87	† 54 87 23,552 55	i 308 39 g 157 52	† 2 51 33	----------	24,307 04	----------	12 08
12 08	25,915 79	i 170 75 g 204 53	----------	----------	26,303 15	51 56	
----------	25,543 00	c 35 36 g 174 88	----------	----------	25,753 24	132 93	
$69,378 51	$511,596 72	$216,980 49	$21,090 44	$6,637 39	$825,683 55	$22,190 13	$69,378 51

h Local tax, interest and collection fee.
i Local tax and interest, before and after sale.
j Error in taxes, etc., charged back.
k Interest on error referred to in note "j."
l Under Sec. 2, act 141, 1887.
m Local tax, interest and collection fee refunded A. G. O.
n Paid School for the Deaf.
o Paid School for the Blind.

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Table No. 183.—*Amounts charged and credited in account with* **Emmet**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1857 to '74*	$1,045 20	$2,371 76	$547 69	$813 33	$158 37	$411 63	.....	$5,347 98
1875*	.....	143 41	329 52	60 32	90 04	2,119 59	.....	2,742 88
1876*	.....	82 74	494 89	36 92	123 62	1,827 02	b $625 54	3,190 73
1877*	.....	343 27	283 74	82 65	126 15	1,373 59	b 1,199 25	3,408 65
1878*	.....	510 01	1,576 66	c 18 71 203 45	d 2 22 208 83	1,227 35	b 2,240 96	5,988 19
1879*	.....	404 44	1,965 01	83 17	358 47	3,337 26	b 3,434 82	9,583 17
1880*	.....	549 09	2,672 69	201 91	440 43	6,185 46	b 1,748 38	11,797 96
1881*	.....	383 25	3,649 98	113 31	346 29	3,802 56	b 1,892 34	10,187 73
1882*	.....	2,821 57	3,996 09	254 38	508 11	3,886 82	b 2,918 12	14,385 09
1883*†	.....	2,521 22	†2,643 81 105 98	† 169 81 30 36	† 429 22	† 1,705 83	†e 5,604 91	13,211 09
1884*†	2,134 83	3,641 16	†1,633 42 263 64	† 64 04 69	† 334 38 05	†5,815 07 1,984 68	h 11 30	15,883 26
1885*†	736 85	2,217 59	400 65	† 305 81 35 48	87 79 3 01	† 78 1,872 59	.....	5,660 55
1886*†	.....	4,067 31	1,249 23	† 55 79 43 51	† 21 41 41 40	† 18 1,839 03	h 10 86	7,348 72
1887*†	2,047 26	2,543 05	k 83 967 04	† 11 34 42 28	† 4 08 179 07	† 3 24	h 180 12 j 509 57	6,487 88
1888*†	4,026 06	4,125 20	1,526 29	† 54 99 34 52	† 4 65 292 40	.....	h 70 17 m 121 28 j 761 51	11,017 07
1889*†	7,494 95	3,085 23	1,427 09	† 24 84 30 18	† 8 05 270 80	6,087 56	h 100 74 j 224 00	18,763 44
1890*†	1,976 73	3,853 24	1,211 24	10 34	† 1 37 55 71	† 74 3,296 65	.....	10,406 02
1891*†	206 02	2,673 33	2,062 17	47 81	16 13	1,546 84	h 1 17	6,553 46
1892†	544 14	3,833 23	814 93	† 24 72 8 64	22 24	1,477 17	h 62 j 354 75 n 6 35	7,086 79
1893†	163 07	3,767 79	1,449 28	† 1 79 86 11	† 1 48 43 80	115 83	h 13 70 j 193 94	5,836 79
Totals	$20,375 11	$43,957 88	$31,271 82	$2,951 20	$4,179 57	$49,917 47	$22,234 40	$174,887 45

* See Auditor General's report for 1891, p. 276.
† Under new tax law unless preceded by †.
a Taxes, etc., on part-paid lands, collected at land office.
b State bids.
c $13.53 unpaid sales of 1875 } charged under Sec. 1105, C. L. 1871.
5.18 " " 1876 }
d Interest on amount referred to in note "c."
e Uncollected taxes of 1881.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$3,450 94	$910 54	$5,609 92	$405 57	.....	$9,376 97	$1,045 20	$5,074 19
2,623 25	.....	a 24 67 2,342 69	279 45	.....	5,270 06	.....	2,527 18
2,527 18	.....	a 2 77 2,447 31	277 84	.....	5,255 10	.....	2,064 37
2,064 37	.....	a 5 67 3,371 42	313 53	b $625 54	6,380 53	.....	2,971 88
2,971 88	.....	a 40 98 6,370 57	530 06	b 1,199 25	11,112 74	.....	5,124 55
5,124 55	.....	a 32 46 6,346 47	756 59	b 2,240 96	15,001 03	.....	5,417 86
5,417 86	.....	a 123 80 6,384 63	839 58	b 3,434 82	16,700 69	.....	4,902 73
4,902 73	.....	9,573 50	829 09	b 1,748 38	17,053 70	.....	6,865 97
6,865 97	.....	a 209 52 10,679 62	907 75	b 1,892 34	20,555 20	.....	6,170 11
6,170 11	500 00	f 178 59 g 724 28	† 585 06	†b 3,918 12	11,076 26	2,134 83	
.....	† 1,525 54 4,181 52	g 1,061 76 f 2,429 85	† 342 83	†e 5,604 91	15,146 41	736 85	
.....	† 1,274 66 1,947 29	a 17 60 f 1,776 03 g 582 92	† 67 83	.....	5,666 33	.....	5 78
5 78	† 310 45 3,161 11	g 1,128 80 i 1,669 28 a 9 09	† 16 95	.....	5,301 46	2,047 26	
.....	.....	i 1,595 30 a 13 41 g 730 30 l 36	1 17	m 121 28	2,461 82	4,026 06	
.....	.....	i 2,194 10 a 53 63 g 1,153 11	.....	m 121 28	3,522 12	7,494 95	
.....	† 142 14 12,599 78	i 3,163 78 a 73 41 g 805 47	† 2 13	.....	16,786 71	1,976 73	
.....	† 24 08 6,903 88	i 2,278 76 a 33 80 g 958 74	† 74	.....	10,200 00	206 02	
.....	3,862 21	i 1,267 70 a 326 83 g 552 58	.....	.....	6,009 32	544 14	
.....	4,592 29	a 29 32 g 952 31 i 1,349 80	.....	.....	6,923 72	163 07	
.....	† 26 20 4,435 04	g 791 91 i 207 38 a 43 95	o 37	.....	5,504 85	331 94	
$41,124 62	$45,396 73	$82,720 25	$6,156 54	$19,906 88	$195,305 02	$20,707 05	$41,124 62

f Local tax, interest, and collection fee.
g State tax returned to Auditor General's office.
h Local tax, interest and collection fee refunded at A. G. O.
i Local tax tax and interest, before and after sale.
j Paid Northern Asylum for Insane.
k Error in returns of sale, Oct., 1886.
l Error in taxes, etc., charged back.
m Under Sec. 2, act 141, 1887.
n Paid School for the Deaf.
o Error in interest charge Mar. 31, 1892.

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Table No. 184.—*Amounts charged and credited in account with* **Genesee**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$100,139 66	$255,329 04	$177,668 27	$9,498 84	$20,501 37	$5,106 26	----------	$568,243 44
1875*	9,537 69	25,597 32	6,809 56	a 112 91 432 43	1,611 07	b 84 97	----------	44,185 95
1876*	7,775 26	14,768 25	8,361 71	606 18	1,225 14	b 86 48	d $693 04	33,546 06
1877*	616 24	19,280 54	6,878 10	1,333 13	987 98	b 78 62	d 4,238 45	33,413 06
1878*	7,532 15	28,645 56	10,733 92	323 69	1,876 47	b 92 56 e 188 20	d 3,701 15	53,093 70
1879*	16,324 78	22,716 24	7,752 56	426 70	2,118 22	b 59 11	d 1,646 58	51,044 19
1880*	----------	30,840 75	5,537 30	226 94	1,225 20	b 124 45	d 3,322 35	41,276 99
1881*	1,918 13	21,526 04	3,862 33	361 07	953 05	b 214 59	d 1,220 84	29,556 04
1882*	----------	29,626 46	3,023 75	148 00	920 35	g 148 44 1,883 18	d 1,200 55	36,950 73
1883*†	338 81	26,472 74	†1,611 62 121 75	† 159 04 10 95	† 211 08	†g 188 01	†h2,668 33	31,782 33
1884*†	401 29	38,232 25	†1,623 89 181 55	† 71 28	† 157 13	† 2,503 09 35 95	g 195 39 k 4 39	43,416 21
1885*†	1,261 63	23,284 70	258 35	† 387 64 10 79	† 83 82 87	† 76 37 90	g 162 04 l 40 k 4 00	25,492 90
1886*†	488 83	42,916 78	734 16	† 49 96 26 92	† 25·05 2 00	† 21 41	k 13 73 g 111 11	44,369 15
1887*†	225 46	27,973 51	594 26	† 262 79 39 86	† 3 28 3 32	† 03 20 11	k 11 92 g 98 81	29,232 35
1888*†	----------	45,377 20	619 71	† 22 08 42 19	† 16 42 4 23	† 13 2,662 04	k 99 06 p 1,334 12 q 57 72	50,234 90
1889*†	185 54	33,937 55	477 70	62 73 † 31	† 1 32 4 27	† 01 362 51	q 23 62	35,055 56
1890*†	132 71	42,335 60	506 22	† 71 08 17 59	1 15	118 28	q 24 89	43,257 52
1891*†	199 04	29,406 49	732 41	47 40	† 4 23 5 69	† 14 15 86 75	k 74 87 q 16 74	30,588 77
1892†	440 01	31,942 57	547 66	36 73	† 63 3 93	† 13 70 80 52	k 48 q 33 67 l 16 83	33,117 80
1893†	325 51	31,398 26	352 75	6 78	2 57	11 74	l 29 80 q 8 61	32,137 02
Totals	$147,842 73	$821,658 85	$238,521 53	$14,796 51	$31,959 84	$14,203 23	$21,013 49	$1,289,995 67

* See Auditor General's report for 1891, p. 378.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c Taxes, etc., on part-paid lands collected at land office.
d State bids.
e Paid Quartermaster General, under act 28, 1875.
f Amount erroneously charged county, June 30, 1880.
g Paid Institution for the D. and D.
h Uncollected taxes of 1881.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$27,940 72	$157,198 31	$283,185 84	$17,435 19	$746 75	$486,506 81	$109,677 35	$27,940 72
----------	26,123 85	c 12 64 9,273 17	1,001 03	----------	36,410 69	7,775 26	
----------	17,200 00	14,303 59	926 23	----------	32,929 82	616 24	
----------	13,409 21	11,078 67	699 99	d 693 04	25,880 91	7,532 15	
----------	20,979 31	c 18 86 10,584 35	947 95	d 4,238 45	36,768 92	16,324 78	
----------	35,999 22	c 63 27 10,725 01	1,341 68	d 3,701 15	51,830 33	----------	786 14
786 14	31,033 90	c 64 87 4,764 04	1,063 34	d 1,646 58	39,358 87	1,918 12	
----------	23,340 07	c 13 98 3,304 23	904 16	f 29 22 d 3,222 35	31,414 01	----------	1,857 97
1,857 97	27,973 55	† 547 59	1,911 97	d 1,220 84	36,611 92	338 81	
----------	† 3,377 03 26,176 20	†c 74 36 c 5 85 i 4 79 j 326 32	† 215 94	†d1,200 55	31,381 04	401 29	
----------	† 654 01 38,300 90	j 333 63 i 34 22 c 8 63	† 154 36	†h2,668 33	42,154 58	1,261 63	
----------	† 1,217 00 23,442 46	†c 29 80 j 221 50 i 28 54	† 64 78	----------	25,004 03	488 82	
----------	† 363 55 43,212 52	†c 3 13 j 544 49 m 41	† 19 59	----------	44,143 69	225 46	
----------	47 49 28,334 78	c 25 80 k 336 85 m 25 11 n 6 31	† 2 61 o 63	p 1,334 12	30,113 70	----------	880 35
880 35	† 266 32 46,913 81	m 80 69 j 561 05	† 12 53	p 1,334 12	50,049 36	185 54	
----------	† 22 27 34,186 01	m 370 53 j 342 90	† 1 14	----------	34,922 85	132 71	
----------	42,359 74	†c 4 24 m 175 09 j 508 67 c 10 70	† 04	----------	42,058 48	199 04	
----------	† 67 30 29,612 06	†c 27 17 m 62 71 j 354 53 c 20 78	† 3 72	----------	30,148 76	440 01	
----------	† 01 32,389 33	j 371 17 c 10 61 m 20 47	† 81	----------	32,792 29	325 51	
----------	31,667 41	j 462 61 i 1 13 s 64	----------	----------	32,131 79	5 23	
$31,465 18	$735,868 51	$358,325 53	$25,808 18	$32,135 50	$1,173,612 90	$147,847 95	$31,465 18

i Local tax, interest and collection fee.
j State tax returned to Auditor General's office.
k Local tax, interest and collection fee refunded A. G. O.
l Paid School for the Blind.
m Local tax and interest, before and after sale.
n Error in taxes, etc., charged back.
o Interest on error referred to in note "n."
p Under Sec. 2, act 141, 1887.
q Paid School for the Deaf.
r Erroneous credit for redemption of sold State bid, delinquent local.
s Error in amount of tax charged back, June 30, 1892.

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Table No. 185.—*Amounts charged and credited in account with* Gladwin

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1875*				$216 90				$216 90
1876*	$216 90		$1,331 67	218 16	$19 58			1,786 31
1877*		$915 40	2,965 81	11 36	125 50	$1,822 58		5,850 65
1878*		1,260 03	2,595 79	356 70	502 10		a$10,300 82	15,115 44
1879*		1,078 52	1,395 44	160 65	964 12	9,735 21	a 10,795 49	24,129 43
1880*		1,464 25	1,242 73	240 84	1,031 23	10,637 36	a 10,812 68	25,429 08
1881*		1,022 01	651 81	461 21	927 41	9,970 25	a 9,716 27	22,748 96
1882*		1,692 94	882 19	312 32	985 20	8,944 74	a 12,061 79	24,879 18
1883*†		1,512 72	† 377 37 11 88	† 120 47 16 72	†1,043 01	†14,281 81	†c10,431 52	27,895 50
1884*†	131 72	2,184 70	†1,835 06 82 73	† 216 75 36	† 507 39 08	†11,434 53 3,393 51	f 51 53	19,838 31
1885*†	882 33	1,390 55	241 85	† 199 39 12 40	† 113 37 1 33	† 1 02 2,933 63	f 76 15	5,792 02
1886*†		2,452 39	† 115 71 725 95	†1,139 59 66 65	† 19 82 30 99	† 21 46 1,338 55	f 38 76	5,949 87
1887*†	2,341 28	1,589 40	443 82	† 85 52 179 92	† 76 06 79 83	2,620 94	f 27 65	7,444 42
1888*†	1,078 31	2,578 25	183 99	57 78	† 47 85 71 05	† 14 44 2,539 38	f 5 28 h 75 80	6,652 13
1889*†	1,944 40	1,928 27	124 64	58 96 i 6 67	116 16	1,139 88	f 42 38	5,361 36
1890*†	2,674 77	2,408 27	179 57	† 13 73 37 04	138 95	1,532 24	f 6 38	6,990 95
1891*†	3,472 91	1,670 82	692 89	69 56	† 82 97 53	1,018 41	f 78 05	7,100 99
1892†	1,559 92	2,555 49	358 43	77 89	78 40	1,039 09	f 20 52	5,680 74
1893†		2,511 88	908 02	27 09	7 90	561 61		4,011 50
Totals	$14,293 54	$30,255 89	$17,342 35	$4,364 63	$6,995 62	$85,080 64	$64,541 07	$222,873 74

* See Auditor General's report for 1891, p. 330.
† Under new tax law unless preceded by †.
a State bids.
b Taxes, etc., on part-paid lands, collected at land office.
c Uncollected taxes of 1881.
d Local tax, interest and collection fee.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
		$3,464 53				$216 90	
			$144 26		$3,608 89		$1,822 58
$1,822 58		13,785 47	690 53		16,298 58		10,447 93
10,447 93		13,991 59	1,297 35		25,736 87		10,621 43
10,621 43		b 10 44 12,413 74	1,788 05	a $10,300 82	35,134 48		11,005 05
11,005 05		b 28 96 10,852 10	1,770 98	a 10,795 49	34,447 58		9,018 50
9,018 50		b 17 78 13,690 08	1,756 62	a 10,812 68	35,295 66		12,546 70
12,546 70		b 8 20 13,867 94	1,883 70	a 9,716 27	37,972 81		13,093 63
13,093 63		†b 35 02 e 534 61 d 488 94	† 1,549 79	†a 12,061 79	27,763 78	131 72	
	† $967 75 3,205 24	d 2,993 94 e 768 37	† 589 16	†c 10,431 52	18,955 98	882 33	
	† 1,646 35 916 56	†b 10 04 b 30 00 d 2,592 95 e 588 46	† 87 29		5,871 65		79 63
79 63	† 311 93 838 45	†b 71 91 b 41 67 g 1,468 11 e 781 34	† 15 55		3,608 59	2,341 28	
	† 369 64 2,251 30	†b 112 56 g 3,121 85 b 35 61 e 394 60	† 4 31 44	h 75 80	6,366 11	1,078 31	
	† 773 56 1,780 26	†b 13 54 g 1,525 53 b 20 00 e 482 24	† 36 80	h 75 80	4,707 73	1,944 40	
	1,139 88	g 1,102 37 b 20 00 e 424 34			2,686 59	2,674 77	
	1,532 24	g 1,490 38 e 495 42			3,518 04	3,472 91	
	† 13 92 3,810 72	e 366 29 g 1,328 51 b 20 00	† 63 j 10 00		5,550 07	1,550 92	
	4,429 01	e 590 45 g 817 40			5,836 36		156 12
156 12	3,343 56	e 704 21 g 217 43			4,421 32		409 82
$68,791 57	$27,330 37	$105,813 92	$11,575 56	$84,270 17	$277,781 59	$14,293 54	$69,201 39

e State tax returned to Auditor General's office.
f Local tax, interest and collection fee refunded at Auditor General's office.
g Local tax and interest, before and after sale.
h Under Sec. 2, act 141, 1887.
i Erroneous credit for redemption of sold State bids, delinquent local.
j Error in charging interest June 30, 1890.

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Table No. 186.—*Amounts charged and credited in account with* **Gogebic**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1887*†	.....	.....	.....	.....	.....	.....	.....	.....
1888*†	.....	.....	.....	$21 95	$2 60	$35 87	.....	$60 42
1889*†	.....	.....	.....	43 84	6 85	3,872 58	d $454 15 e 18 20 f 2,892 40	7,288 02
1890*†	$837 21	$3,612 41	$649 99	13 42	27 23	8,723 40	e 5 10 d 891 49	14,759 25
1891†	.....	2,506 23	2,205 56	961 14	192 24	7,380 73	e 27 35	13,273 25
1892†	797 47	19,166 15	2,487 60	490 90	41 72	5,775 95	e 15 57	28,775 36
1893†	.....	18,838 95	2,909 95	104 58	18 06	3,342 26	j 3 64 e 21 28	24,638 72
Totals	$1,634 68	$44,123 74	$7,653 10	$1,634 83	$288 70	$29,130 79	$4,329 18	$88,795 02

* See Auditor General's report for 1891, p. 382.
† Under new tax law unless preceded by †.
a ½ mining tax collected during fiscal year.
b Local tax and interest, before and after sale.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
----------	----------	----------	----------	a $35 87	$35 87	----------	$35 87
$35 87	----------	b $879 70	----------	c 1,245 33	2,160 90	----------	2,100 48
2,100 48	$147 68	b 2,405 58	----------	c 1,797 07	6,450 81	$837 21	
----------	7,156 58	b 6,685 52	----------	c 2,390 36	16,232 46	----------	1,473 21
1,473 21	1,995 61	b 5,722 64 h 608 32 h 765 63	$49 13	g 1 67 c 1,859 57	12,475 78	797 47	
----------	21,168 83 2,366 74	4,056 02	----------	2,407 42	2,999 01	----------	1,223 65
1,223 65	20,844 76	h 1,727 39 e 76 06	----------	----------	23,871 86	766 86	
$4,833 21	$53,680 20	$22,926 86	$49 13	$9,737 29	$91,226 69	$2,401 54	$4,833 21

c 1-5 mining tax collected during fiscal year.
d Paid Northern Asylum for Insane.
e Local tax, interest and collection fee refunded at A. G. O.
f ½ State tax of 1888 for Ontonagon county transferred to this county, under act 83, 1889.
g State tax and interest refunded at county treasurer's office.
h State tax returned delinquent to Auditor General's office.
i Cash paid School for Deaf.

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Table No. 187.—*Amounts charged and credited in account with* **Grand Traverse**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1856 to '74*	$3,896 30	$20,839 42	$16,782 49	$9,442 61	$2,001 90	$10,733 73	----------	$63,696 45
1875 *	----------	1,950 28	10,180 48	a 152 47 214 18	169 72	----------	----------	12,667 13
1876 *	----------	1,125 20	1,787 26	187 85	178 04	d 629 81	e $1,591 70	5,499 86
1877 *	----------	1,716 37	1,399 20	222 24	201 14	1,096 02	e 1,424 37	6,059 34
1878 *	----------	2,550 05	1,598 97	193 31	232 51	d 507 80	e 1,814 22	6,896 86
1879 *	----------	2,022 22	1,725 28	405 32	192 53	----------	e 1,805 13	6,150 58
1880 *	----------	2,745 47	1,211 93	189 94	202 75	f 26 63 609 22	e 1,264 20	6,250 14
1881 *	539 74	1,916 26	1,317 41	123 39	282 34	d 1,470 77 48 32	e 1,040 17	6,748 40
1882 *	2,211 65	4,232 35	1,066 63	79 42	325 64	k 14 12	e 914 21	8,844 02
1883 *†	5,023 66	3,781 82	† 635 21 25 21	† 240 05 10 83	† 433 56	----------	†g 1,225 57	11,385 91
1884 *†	6,738 57	5,461 74	† 480 02 32 04	† 181 76 1 37	† 452 26 90 31	768 43	----------	14,251 50
1885 *†	10,304 18	3,326 40	160 84	† 8 39 29 79	† 404 37 410 42	1,626 06	j 188 83	16,459 28
1886 *†	10,176 10	6,130 97	451 40	† 39 92 17 22	† 331 84 351 70	889 81	k 6 66	18,395 62
1887 *†	9,885 17	5,086 99	356 46	† 10 64 25 78	† 357 87 417 81	1,063 26	d 2,144 98 k 13 35 m 25 07	19,386 58
1888 *†	11,616 60	8,250 40	529 87	36 45	† 841 83 387 99	438 44	m 33 96 n 243 57 o 35 60	21,913 73
1889 *†	11,846 71	6,170 46	426 61	25 42	† 348 61 343 11	1,237 92	o 27 78 m 52 87	20,479 49
1890 *†	11,906 71	7,706 47	602 54	19 46	369 70 147 23	† 10 97 1,252 33	m 11 10	22,026 50
1891 *†	----------	5,846 63	1,029 85	† 3 18 28 90	† 57 2 42	† 12 80 693 90	m 6 34	7,124 67
1892 †	206 14	5,749 84	719 63	† 26 39 10 14	† 2 25 2 79	† 62 29 913 91	m 25 84 o 25 03	7,744 23
1893 †	518 87	5,651 67	735 39	9 07	† 61 5 69	49 40	o 24 55	6,995 25
Totals	$34,870 40	$101,760 11	$43,314 81	$11,945 57	$8,989 50	$24,151 04	$13,944 11	$288,975 54

* See Auditor General's report for 1891, p. 384.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Twice charged: under Sec. 124; also under Secs. 108-9, tax law.
c Taxes, etc., on part-paid lands, collected at land office.
d Paid Michigan Asylum for Insane.
e State bids.
f Paid D., D. & B. Asylum.
g Uncollected taxes of 1881.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$57,042 63	$2,688 39	$53,060 87	$5,996 56	----------	$118,788 45	$3,896 30	$58,988 30
1,945 67	----------	b 5 28 c 341 68 11,943 30	609 88	----------	14,845 76	----------	2,178 63
2,178 63	----------	c 65 39 4,561 23	328 49	----------	7,133 74	----------	1,633 88
1,633 88	----------	c 9 87 3,765 05	333 36	e $1,591 70	7,333 86	----------	1,274 52
1,274 52	----------	c 56 71 3,946 35	296 56	e 1,424 37	6,998 51	----------	101 65
101 65	----------	c 253 64 4,566 08	267 34	e 1,814 22	7,002 93	----------	852 35
852 35	----------	c 257 06 2,566 57	229 29	e 1,805 13	5,710 40	539 74	
----------	----------	c 203 06 2,905 99	163 50	e 1,264 20	4,536 75	2,211 65	
----------	----------	b 6 88 c 70 78 2,587 54	114 99	e 1,040 17	3,820 36	5,023 66	
----------	3,200 00	†c 249 34 c 2 96 h 21 68 i 194 60	† 48 00	†e 914 21 b 16 55	4,647 84	6,738 57	
----------	† 281 92 481 51	†c 79 89 †b 5 53 i 303 16 h 1,481 37 c 14 01	† 74 36	†g1,225 57	3,947 32	10,304 18	
----------	† 1,377 76 3,359 69	†c 9 84 c 37 01 h 1,221 07 i 209 41	† 61 27 7 13	----------	6,283 18	10,176 10	
----------	7,339 73	c 1 13 l 792 60 i 376 99	----------	----------	8,510 45	9,835 17	
----------	6,336 71	†c 11 42 l 325 71 i 333 55 c 16 38	† 13 3 51	n 242 57	7,769 98	11,616 60	
----------	8,730 76	†c 1 02 l 524 84 i 567 77	† 04	n 242 57	10,067 02	11,846 71	
----------	7,256 92	l 880 04 i 435 82	----------	----------	8,572 78	11,906 71	
----------	† 6,338 27 13,597 37	†c 23 04 l 1,341 52 i 553 85	† 190 68	----------	22,044 73	----------	18 23
18 23	5,830 98	†c 63 99 l 670 56 i 339 37	† 1 40	----------	6,918 53	206 14	
----------	6,528 50 03	l 386 23 i 306 92	† 3 68	----------	7,225 36	518 87	
----------	† 10 30 6,463 05	m 54 70 l 273 08 c 5 42	† 45	----------	6,806 00	189 25	
$65,047 56	$79,821 91	$103,782 15	$3,730 57	$11,581 26	$268,963 45	$85,659 65	$65,047 56

h Local tax, interest and collection fee.
i State tax returned to Auditor General's office.
j Paid at Eastern Asylum for Insane.
k Paid institution for the D. and D.
l Local tax and interest, before and after sale.
m Local tax, interest and collection fee refunded at A. G. O.
n Under Sec. 2, act 141, 1887.
o Paid School for the Deaf.

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Table No. 188.—*Amounts charged and credited in account with* **Gratiot**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1857 to '74*	.....	$37,169 53	$91,189 23	$9,963 92	$7,326 07	$91,777 77	.....	$237,426 52
1875*	.....	3,757 14	8,607 02	a 14 39 370 27	513 91	b 38 61 3,107 01	.....	16,408 35
1876*	.....	2,167 67	7,065 57	e 90 96 490 54	f 3 79 517 25	b 40 00 4,235 95	g $991 34	15,653 07
1877*	.....	2,860 62	7,566 89	432 99	550 33	4,320 14	g 1,337 96	17,118 93
1878*	.....	4,250 08	6,596 53	h 20 13 163 33	618 02	4,347 34	g 3,006 60	19,002 03
1879*	.....	3,370 36	5,070 56	h 21 53 685 54	533 01	b 140 71 4,485 86	g 1,300 61	15,608 18
1880*	.....	4,575 78	5,677 80	681 84	484 94	b 108 99 2,231 22	g 1,895 99	15,656 56
1881*	.....	3,193 77	4,320 75	1,387 50	345 84	b 126 44 1,425 74	g 1,122 09	11,922 13
1882*	.....	9,875 49	3,297 94	427 89	374 31	i 57 59	g 1,127 99	15,161 21
1883*†	$1,679 87	8,824 24	†1,580 84 124 63	† 334 39 16 39	† 388 56	†i 135 33 l 47 75	†m 4,816 64	17,948 64
1884*†	5,871 55	12,744 08	†2,067 95 255 78	† 555 40 1 20	† 461 46 08	† 127 47 1,149 47	i 51 01 l 24 88 q 4 17	23,314 50
1885*†	1,723 05	7,761 56	374 03	† 708 03 28 12	† 133 53 2 27	† 80 97 1,006 21	i 61 57 l 13 61	11,892 95
1886*†	675 39	14,305 59	1,708 44	† 112 58 38 58	† 50 18 3 02	† 26 29 1,208 68	e 2 47 l 54 32	18,185 54
1887*†	164 76	12,079 47	1,815 83	† 85 17 u 1 05 46 92	† 9 89 4 40	† 108 59 1,617 25	i 43 10 l 10 14 q 30 31	16,016 88
1888*†	.....	19,594 70	1,343 68	† 14 70 46 29	† 2 50 4 03	† 20 82 2,359 64	†w 26 48 q 164 22 v 576 10 x 28 79	24,181 95
1889*†	.....	14,654 85	1,510 95	† 20 84 40 08	† 2 32 3 32	† 63 11 1,963 49	x 26 63 q 103 35	18,388 94
1890*†	162 66	18,302 87	1,238 21	† 10 33 79 81	† 1 29 6 10	† 2 09 1,361 33	x 71 04 q 29 20	21,264 93
1891*†	144 28	12,698 26	2,605 90	† 20 55 70 73	† 62 7 21	1,169 57	x 54 59	16,771 71
1892†	1,119 25	12,777 43	1,894 01	† 10 55 28 18	† 1 26 11 75	† 28 14 674 83	† 71 80 320 04	16,937 23
1893†	1,402 78	12,559 30	y 10 00 1,057 04	† 17 98 32 23	† 63 213 26	35	x 145 51 q 155 96	15,585 03
Totals	$12,943 59	$217,522 79	$156,979 58	$17,060 92	$12,575 15	$129,644 74	$17,718 51	$564,445 28

* See Auditor General's report for 1891, p. 386. † Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869. b Paid D., D. & B. Asylum.
c Twice charged: under Sec. 124; also under Secs. 108-9 tax law.
d Taxes, etc., on part-paid lands, collected at land office.
e Error in credit of delinquent taxes. f Interest on error referred to in note "e."
g State bids. h Taxes, etc., on part-paid lands, charged back.
i Paid institution for the D. and D.
j Taxes collected under act 275, 1881, on lands rejected or charged back, and interest.
k Drain taxes which have been paid. l Paid School for the Blind.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$201,928 04		$22,499 80	$22,902 23		$447,335 07		$209,908 55
7,975 51		c 141 73 d 30 73 15,549 85	1,169 13		24,866 45		8,458 10
8,458 10		d 135 22 13,991 16	1,147 94		23,732 43		8,079 36
8,079 36		d 61 29 15,582 30	1,231 11	g $991 34	25,945 40		8,826 47
8,826 47		c 12 96 d 132 78 13,142 68	1,185 25	g 1,287 96	24,689 10		5,687 07
5,687 07		d 217 34 11,232 33	981 83	g 3,006 60	21,125 17		5,516 99
5,516 99		d 336 43 10,495 24	834 58	g 1,300 61	18,483 85		2,827 29
2,827 29		d 283 85 7,758 10	580 57	g 1,895 99	13,940 80		1,418 67
1,418 67	$1,853 80	k 17 21 j 493 48 h 868 70 7,358 40	353 99	g 1,122 09	13,481 34	$1,679 87	
	† 1,439 67 8,239 70	†d 154 65 n 579 59 o 377 02	† 121 66	† g1,127 99 p 10 72 j 26 09	12,077 09	5,871 55	
	† 2,136 47 12,125 36	†c 88 62 †d 105 84 n 962 37 o 821 64 d 251 77	† 282 84	†m 4,816 64	21,591 45	1,723 05	
	† 2,016 38 7,455 50	†d 4 91 d 38 00 o 1,012 59 n 614 12	† 76 06		11,217 56	675 39	
	† 721 47 14,884 56	†d 29 69 d 50 71 o 1,249 58 r 1,044 86	† 39 99		18,020 78	164 76	
	† 111 82 13,150 75	†s 60 71 †d 132 40 d 70 42 n 932 97 r 1,608 72	† t 8 79 13 33	v 576 10	16,666 10		649 22
649 22	† 08 20,077 71	†d 82 17 r 1,445 24 d 38 31 n 1,424 29	† 2 76	v 576 10	24,295 88		113 93
113 93	† 43 15,184 27	†d 25 43 r 1,885 08 d 2 82 n 1,011 62	† 3 20		18,226 28	162 66	
	† 21 15 18,456 06	†d 2 00 r 1,481 05 d 39 38 n 1,119 94	† 1 07		21,120 65	144 28	
	† 10 48 12,908 55	†d 47 80 d 4 46 n 664 07 r 1,021 15	† 95		15,652 46	1,119 25	
	† 01 14,322 69	d 62 02 n 604 65 r 543 42	† 1 66		15,534 45	1,402 78	
	† 11 18 1,747 69	o 40 52 q 577 32	† 36	z 49 71	2,426 78	13,158 25	
$251,485 65	$147,870 78	$342,645 42	$30,989 30	$16,887 94	$789,829 09	$26,101 84	$251,485 65

m Uncollected taxes of 1881.
n State tax returned to Auditor General's office.
o Local tax, interest and collection fee.
p Error in taxes, etc., charged back June 30, 1889, and interest to June 30, 1892.
q Local tax, interest and collection fee refunded A. G. O.
r Local tax and interest, before and after sale.
s Error in taxes, etc., charged back.
t Interest on error referred to in note "s."
u Error in credit of delinquent State tax returned.
v Under Sec. 2, act 141, 1887.
w Local tax and interest refunded at land office.
x Paid School for the Deaf.
y Error in charge of June, 1892.
z Redemption receipt canceled June, 1892.

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Table No. 189.—*Amounts charged and credited in account with* **Hillsdale**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to 1874*	$40,865 50	$322,994 93	$65,470 01	$6,569 00	$15,330 92	$5,607 44	.....	$456,837 80
1875*	206 63	28,909 90	638 68	a 191 64 11 28	886 06	.....	.....	30,844 29
1876*	.....	16,679 44	525 77	.....	525 57	b 26 98 231 98	c $98 32	18,098 06
1877*	.....	22,913 52	720 42	54 13	700 74	b 33 84 176 03	c 109 23	24,707 92
1878*	247 94	34,043 18	574 44	62 84	1,046 11	b 30 78	c 502 94	36,508 23
1879*	606 62	26,996 60	762 06	61 91	857 84	b 26 30	c 102 36	29,413 69
1880*	.....	36,651 99	521 41	59 27	1,089 74	b 45 20	c 64 95	38,432 56
1881*	.....	25,582 13	424 04	82 03	769 16	b 45 59 30 49	c 8 56	26,943 00
1882*	450 32	29,626 46	330 08	11 11	730 40	.....	c 1 26	31,149 63
1883*†	.....	26,472 74	† 140 62 25 38	† 8 31 1 18	† 13 61	†e 18 84	††f 151 81	26,832 39
1884*†	114 21	38,232 25	† 71 68 41 96	† 58 13	† 11 20	† 64 65 24 92	e 56 46	38,675 48
1885*†	77 09	22,284 70	85 03	† 132 04 2 98	† 6 00 36	† 05 41 27	e 54 76	22,684 28
1886*†	172 70	42,916 78	102 22	17 09	† 9 24 1 16	† 08 21 19	e 49 77	43,2[illegible]0 23
1887*†	42 86	26,701 99	130 64	12 69	1 42	18 69	e 46 57 j 8 75 k 10 71	26,974 [illegible]32
1888*†	.....	43,314 60	136 47	† 17 50 34 54	2 18	2,546 85	l 1,273 48 m 18 52	47,344 14
1889*†	69 70	32,394 93	179 69	12 91	† 99 77	4 04	m 21 15	32,684 18
1890*†	52 89	40,458 98	154 13	22 26	1 47	.....	m 19 87 k 6 18	40,715 28
1891*†	87 79	28,069 83	323 69	36 86	2 54	8 88	m 56 45 k 81	28,586 65
1892†	245 43	28,110 35	130 36	25 24	2 03	82	m 71 59	28,585 82
1893†	4 25	27,630 46	179 44	.....	416 18	64 81	m 32 15 k 7 71	28,335 00
Totals	$43,243 43	$901,965 76	$71,678 25	$7,484 94	$22,405 69	$9,069 72	$3,775 36	$1,058,643 15

* See Auditor General's report for 1891, p. 388.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c State bids.
d Taxes, etc., on part-paid lands, collected at land office.
e Paid institution for the D. and D.
f Uncollected taxes of 1881.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$18,268 06	$284,990 93	$115,184 75	$15,001 04	$589 85	$434,063 73	$41,072 13	$18,268 06
----------	29,327 60	888 09	926 27	----------	31,141 96	----------	297 67
297 67	16,490 74	d 2 99 895 28	573 19	----------	18,259 87	----------	161 81
161 81	22,281 76	1,256 83	661 26	c 98 32	24,459 98	247 94	
----------	33,727 34	1,052 42	1,002 62	c 109 23	35,901 61	606 62	
----------	27,169 05	d 14 48 1,135 51	856 79	c 502 94	29,678 77	----------	265 08
265 08	36,433 14	585 73	1,075 03	c 102 36	38,461 34	----------	28 78
28 78	25,375 07	317 51	706 37	c 64 95	26,492 68	450 32	
----------	29,906 90	416 91	862 47	c 9 56	31,195 84	----------	46 21
46 21	† 169 50 26,431 91	g 56 66	† 12 64	†c 1 26	26,718 18	114 21	
----------	† 62 27 38,237 44	g 90 04 h 44 59 d 2 90	† 9 34	††f 151 81	38,598 39	77 09	
----------	† 87 14 23,332 32	g 78 26 h 8 22	† 4 63	----------	23,511 58	172 70	
----------	† 134 14 42,966 43	g 118 39 i 21 19	† 7 22	----------	43,247 37	42 86	
----------	26,774 08	g 134 31 i 19 36	----------	l 1,273 48	28,201 18	----------	1,226 86
1,226 86	44,541 89	†d 1 00 i 10 06 g 221 14	† 01	l 1,273 48	47,274 44	69 70	
----------	† 16 63 32,466 57	i 4 04 g 143 70	† 85	----------	32,631 79	52 39	
----------	40,432 66	g 194 83	----------	----------	40,627 49	87 79	
----------	28,182 61	i 10 49 g 148 32	----------	----------	28,341 42	245 43	
----------	28,516 76	g 64 81	----------	----------	28,581 57	4 25	
----------	179 32	----------	----------	----------	179 32	28,155 68	
$20,294 47	$838,244 25	$123,122 82	$21,699 73	$4,177 24	$1,007,538 51	$71,399 11	$20,294 47

g State tax returned to Auditor General's office.
h Local tax, interest and collection fee.
i Local tax and interest, before and after sale.
j Paid School for the Blind.
k Local tax, interest and collection fee refunded A. G. O.
l Under Sec. 2, act 141. 1887.
m Paid School for the Deaf.

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Table No. 190.—*Amounts charged and credited in account with* **Houghton**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1857 to '74*	$15,495 50	$56,366 13	$34,951 15	$24,932 51	$5,478 63	$14,404 08	----------	$201,623 00
1875*	3,779 78	3,011 45	14,575 34	a 3,888 38 711 96	923 54	b 1,787 34	----------	28,677 79
1876*	----------	1,737 44	10,298 02	4,651 95	923 32	b 3,502 58	e $11,829 21	32,937 52
1877*	----------	1,258 67	10,014 62	f 5,395 34 647 01	g 197 23 998 18	h 40 00 2,637 07	e 11,889 50	33,077 62
1878*	----------	1,870 04	9,430 72	5,419 29	i 82 87 2,603 45	h 28 47 b 3,062 23	e 49,010 01	71,517 08
1879*	----------	1,482 96	9,929 64	j 22,905 06 2,598 61	1,070 36	h 39 61 8,393 44	e 16,540 28	63,959 96
1880*	----------	2,018 34	3,368 84	215 17	1,702 65	h 68 83 20,315 27	m 1,476 85 n 265 01 e 11,450 53	40,876 49
1881*	----------	1,405 26	4,092 83	794 26	2,427 49	h 93 26 14,747 59	e 38,758 00	62,318 69
1882*	----------	3,526 96	1,645 72	423 70	3,229 15	p 58 57 44,551 67	e 22,942 84	76,378 61
1883*†	----------	3,151 51	† 255 75 57 26	† 2,101 08 34 66	† 1,701 01	† 29,595 08 p 50 07 q 18 55	†r 11,510 69 s 05	48,475 71
1884*†	1,414 88	4,551 46	†3,568 98 116 52	† 3,818 98 †v 100 00 2 20	† 685 12 15	† 10,516 85 9,960 27	w 200 00 p 59 36 x 5 35	34,950 07
1885*†	4,846 60	2,771 98	† 54 43 187 16	† 2,669 29 11 75	† 341 04 88	† 57 10,000 91	p 57 33	20,941 94
1886*†	2,768 49	5,109 14	† 29 85 1,227 48	† 97 28 22 74	† 188 17 1 33	† 79 11,877 28	x 7 70 p 72 20	21,402 45
1887*†	152 99	8,264 90	701 47	73 78	† 6 39 7 13	† 3 76 12,652 04	p 92 56	21,955 52
1888*†	----------	13,406 90	1,280 44	233 25	20 66	1,086 99	x 55 17 z 394 17 1a 48 32	16,525 90
1889*†	----------	10,027 00	699 02	† 85 51 156 48	29 94	5,941 84	1a 32 95 x 92 02	17,064 71
1890*†	----------	12,523 02	1,188 68	469 85	† 5 13 32 39	† 02 6,561 51	1a 29 06	20,809 66
1891*†	----------	8,688 28	1,229 53	† 1,857 38 230 08	18 30	6,543 33	1a 40 00	18,606 90
1892†	----------	54,109 72	1,766 07	382 87	† 120 25 55 55	† 287 24 6,568 82	1a 77 01	60,367 53
1893†	----------	50,237 22	792 15	363 61	28 52	† 15 7,296 31	q 21 00 1a 108 87	58,847 83
Totals	$28,458 24	$242,513 38	$161,456 62	$36,293 98	$22,824 33	$232,702 39	$177,066 04	$951,314 98

* See Auditor General's report for 1891, page 390.
† Under new tax law unless preceded by †.
a Under Sec. 124; act 169, 1869.
b Paid Michigan Asylum for Insane.
c Twice charged: under Sec. 124, also under Secs. 108-9, tax law.
d ½ mining tax collected during fiscal year.
e State bids.
f Judgment and costs in Reese case.
g Interest on amount referred to in note "f."
h Paid D., D. and B. Asylum.
i Error in charge of interest in Reese case.
j Taxes of 1870, $11,674.00; taxes of 1871, $8,470.01; rejected because not returned in legal time.
k Interest on amount referred to in note "j."
l Correction of erroneous credit for taxes 1870-71.
m Amount transferred to Marquette county for ½ mining tax collected from Michigamme and Grand Central mines.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$59,743 16	$3,843 50	$149,383 99	$10,832 94	$18,287 29	$242,090 88	$19,275 28	$59,743 16
.....	.....	a 9 64 c 117 30 27,290 67	1,353 19	d 4,716 32	33,427 12	.....	4,749 33
4,749 33	.....	c 8 18 24,593 03	1,636 16	d 5,727 70	36,714 40	.....	3,776 88
3,776 88	.....	14,469 46	1,760 21	d 5,478 87 e 11,829 21	37,314 63	.....	4,237 01
4,237 01	.....	j 20,144 01 20,665 96	k 9,328 63 2,547 34	d 5,394 64 e 11,859 50	75,007 09	.....	3,490 01
3,490 01	.....	13,063 71	3,675 09	d 6,333 35 e 49,010 01	75,562 17	.....	11,602 21
11,602 21	.....	38,656 83	3,590 59	d 6,179 09 o 2 07 e 16,540 28	76,571 07	.....	35,694 58
35,694 58	.....	c 13 54 22,521 36	4,458 25	d 8,336 16 e 11,450 53	82,474 42	.....	20,155 73
20,155 73	.....	13,501 01	4,330 83	d 8,957 26 38,755 00	85,705 83	.....	9,327 22
9,327 22	3,755 83	t 595 63 u 37 02	† 2,333 52	† e 22,942 84 d 9,068 72	47,060 83	1,414 85	
.....	† 3,221 23 4,468 01	t 455 08 u 493 75	† 632 31	† r 11,510 69 d 9,322 40	30,103 47	4,846 60	
.....	† 4,973 69 2,733 84	t 130 08 u 241 39	† 258 97	d 9,835 48	18,173 45	2,768 49	
.....	† 2,743 76 5,934 72	t 452 01 y 1,221 07	† 143 30	d 10,754 60	21,249 46	152 99	
.....	† 104 17 8,372 26	u 881 75 t 644 41	† 3 76	d 12,163 95 z 394 17	22,564 47	.....	608 95
608 95	13,311 24	y 762 58 t 1,273 14	.....	z 394 17 1b 5,356 14	21,746 22	.....	5,220 32
5,220 32	10,478 00	y 1,192 79 t 646 67	.....	1b 5,264 56	22,802 34	.....	5,737 63
5,737 63	† 86 61 12,207 59	y 803 95 t 1,612 98	† 4 05	1b 6,050 03	26,532 84	.....	5,723 18
5,723 18	9,199 36	y 864 39 t 933 85	.....	1b 6,068 49	22,289 27	.....	3,682 37
3,682 37	† 1,866 19 51,570 55	t 989 72 y 730 13	† 269 10	r † 129 73 1b 7,147 18	66,384 97	.....	6,017 44
6,017 44	51,295 72	u 13 51 t 964 61	.....	.....	58,291 28	556 55	
$179,766 02	$189,196 27	$359,852 25	$47,458 24	$325,793 43	$1,102,066 21	$29,014 79	$179,763 02

n Amount transferred to Baraga county for ¼ mining tax collected from Spurr Mountain mine.
o Amount transferred from Marquette county for ⅓ mining tax collected from Stewart mine.
p Paid Institution for D. and D.
q Paid School for the Blind.
r Uncollected taxes of 1881.
s Local tax refunded at Auditor General's office.
t State tax returned to Auditor General's office.
u Local tax, interest and collection fee.
v Error in taxes, etc., charged back June 30, 1883.
w Error in credit of returns of delinquent State of 1882.
x Local tax, interest and collection fee, refunded at A. G. O.
y Local tax and interest, before and after sale.
z Under Sec. 2, Act 141, 1887.
1a Paid at School for the Deaf.
1b 1-5 mining tax collected during fiscal year.

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Table No. 191.—*Amounts charged and credited in account with* **Huron**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1861 to 74*	$1,197 39	$34,429 13	$65,841 97	$10,326 15	$3,643 27	$93 00	.....	$114,530 91
1875*	.....	4,775 31	8,215 15	a 772 58 177 58	411 59	.....	.....	14,352 21
1876*	.....	2,755 06	5,837 01	386 28	546 29	d 22 71	e$3,567 94	13,115 31
1877*	5,720 73	2,860 62	4,586 71	130 73	692 25	d 16 49	e 3,225 72	17,233 25
1878*	.....	4,250 08	8,108 46	920 29	672 42	.....	e10,127 04	24,078 29
1879*	43 03	3,370 26	7,276 04	797 10	581 67	2,032 54	e 6,428 76	20,529 50
1880*	.....	4,575 78	6,607 64	817 28	622 24	1,379 06	e 7,170 37	21,172 37
1881*	.....	3,193 77	5,769 79	1,211 60	508 41	639 28	e 6,337 09	17,654 94
1882*	.....	7,053 91	6,223 18	3,195 69	514 05	g 16 91	e 6,100 93	23,104 67
1883*†	1,972 94	6,303 03	† 1,749 65 390 69	† 387 26 14 33	† 395 58	.....	†j 4,469 12	15,682 60
1884*†	2,413 87	9,102 92	† 1,550 33 708 80	† 935 87 4 53	† 367 95 32	†3,810 43 880 27	k 20 08	19,790 37
1885*†	1,617 04	5,543 98	792 30	† 998 41 36 49	† 107 83 89 73	586 50	k 25 13 l 521 91	10,269 32
1886*†	5,527 61	10,218 28	1,581 88	† 150 23 95 40	† 45 31 88 81	† 14 55 1,107 39	k 57 80 g 33 11	18,920 37
1887*†	4,365 26	8,264 90	1,363 72	† 239 09 75 25	† 8 56 278 84	1,056 32	g 31 16 k 43 23	15,726 33
1888*†	7,730 22	13,406 90	1,439 75	† 122 52 46 96	† 12 95 432 93	421 26	k 64 26 n 394 17 o 67 68	24,189 62
1889*†	11,729 40	10,027 00	1,558 49	† 39 68 54 05	† 7 16 441 33	† 11 78 1,970 97	o 91 50 k 51 56	25,962 92
1890*†	4,877 00	12,523 02	1,641 15	† 111 56 249 00	† 68 173 77	1,805 73	o 164 68 k 16 68	21,563 26
1891*†	303 87	8,688 28	2,219 58	† 25 26 115 34	† 5 91 11 20	† 04 973 38	o 137 09 k 51 22	12,531 17
1892†	1,206 93	10,221 94	3,016 76	† 7 79 107 45	† 1 52 16 53	† 01 701 08	o 163 06 p 34 56 k 20 33	15,498 00
1893†	527 45	10,047 43	1,568 48	† 67 37 125 90	† 48 17 41	1,273 61	k 37 57 o 166 45 p 21 75	13,853 90
Totals	$49,232 79	$171,611 72	$123,692 53	$22,745 04	$9,691 98	$18,763 30	$54,641 95	$464,779 31

* See Auditor General's report for 1891, p. 392.
† Under new tax law unless preceded by †.
a Under Sec. 124, Act 169, 1869.
b Twice charged: under Sec. 124; also under Secs. 108–9, tax law.
c Error in taxes, etc., charged back.
d Paid D., D. and B. Asylum.
e State bids.
f Taxes, etc., on part-paid lands collected at land office.
g Paid institution for the D. and D.
h State tax returned to A. G. O.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$18,209 28	$500 00	$110,566 11	$5,467 66	.....	$134,743 05	$1,197 39	$21,409 53
3,200 25	.....	h 263 42 c 8 68 13,470 56	745 00	.....	17,692 91	.....	3,340 70
3,340 70	.....	b 17 98 f 54 08 8,433 99	550 83	.....	12,394 58	5,720 73	
.....	.....	b 25 51 14,435 38	1,015 53	e $8,567 94	24,044 36	.....	6,811 11
6,811 11	.....	b 4 94 f 24 33 12,841 11	1,128 05	e 3,325 72	24,035 26	43 03	
.....	.....	b 46 83 f 40 64 12,501 02	1,010 41	e 10,127 04	23,725 94	.....	3,196 44
3,196 44	.....	b 56 96 f 42 08 12,069 45	1,006 96	e 6,428 76	22,800 65	.....	1,628 28
1,628 28	.....	b 6 42 f 31 86 10,343 16	881 46	e 7,170 37	20,061 55	.....	2,406 61
2,406 61	880 00	b 26 59 f 41 56 10,604 99	834 89	e 6,337 09	21,131 73	1,972 94	
.....	5,592 72	†f 78 58 h 887 75 i 275 84	† 320 30	†e 6,100 93 b 12 61	13,268 73	2,413 87	
.....	† 2,751 72 8,443 22	†b 36 74 †f 8 05 h 1,411 60 i 724 79 f 5 45	† 320 64	†j 4,469 12	18,173 33	1,617 04	
.....	† 1,626 42 914 32	†b 329 62 h 900 66 i 884 25 39 09	† 43 33 4 02	.....	4,741 71	5,527 61	
.....	† 693 63 1,544 21	†b 6 12 f 21 58 h 1,171 90 m 1,103 88	† 14 80	.....	14,555 11	4,365 26	
.....	† 130 84 5,773 41	h 854 14 i 811 66 m 996 77	† 2 85	†b 29 04 n 394 17	7,996 11	7,730 22	
.....	† 220 15 9,257 91	f 55 38 h 1,532 50	† 3 34	n 394 17	12,460 23	11,729 40	
.....	† 126 33 17,356 42	†f 7 52 †b 28 28 m 1,943 58 h 1,130 64 f 8 89	† 4 26	.....	21,105 93	4,877 00	
.....	† 11 55 18,378 94	†h 13 03 m 1,450 06 f 95 16 h 1,310 11	† 54	.....	21,259 39	303 87	
.....	† 99 94 9,546 62	c 1 51 m 785 59 f 12 28 h 873 56	† 4 54 15	.....	11,324 19	1,206 98	
.....	25 64 13,264 44	f 219 83 h 830 53 m 628 96	† 1 15	.....	14,970 55	527 45	
.....	7 91 13,103 70	k 146 85 f 73 40 h 733 77 q 65	† 36	.....	14,066 64	.....	212 74
$38,792 67	$120,743 03	$228,393 20	$13,361 07	$53,256 96	$454,551 93	$49,232 79	$39,005 41

i Local tax, interest and collection fee.
j Uncollected taxes of 1881.
k Local tax, interest and collection fee refunded at A. G. O.
l Paid Eastern Asylum for Insane.
m Local tax and interest before and after sale.
n Under Sec. 2, act 141, 1887.
o Paid School for the Deaf.
p Paid School for the Blind.
q Error in footing of January abstract.

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Table No. 192.—*Amounts charged and credited in account with* **Ingham**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$12,455 59	$172,426 18	$86,558 19	$12,339 95	$13,500 43	$75,031 66	$2 40	$372,314 40
1875*	1,746 14	19,431 01	2,780 61	471 50	762 68	a 32 02	.....	25,323 96
1876*	6,023 92	11,310 64	1,750 73	496 27	960 13	a 96 64	c 3,785 71	24,324 04
1877*	11,241 15	14,875 19	2,125 89	553 18	1,457 12	a 30 22	c 4,325 38	34,608 13
1878*	12,245 26	22,100 44	3,908 52	491 32	2,007 05	.....	c 8,657 49	49,410 08
1879*	23,503 06	17,535 88	1,459 15	490 35	2,453 57	a 25 73	c 6,266 33	51,724 07
1880*	24,275 61	23,794 05	1,872 54	791 11	2,697 70	a 15 44	c 5,628 35	59,074 80
1881*	16,833 08	16,607 63	1,610 37	i 52 31 958 05	j 46 66 1,825 31	a 28 79	c 3,684 94	40,647 14
1882*	11,129 08	22,572 53	1,040 65	k 126 70 238 43	l 41 25 1,523 04	m 72 90	c 4,036 79	40,775 37
1883*†	10,463 31	20,169 71	† 187 79 36 61	† 118 96 12 57	997 87	m 74 65 o 13 93	†p 6,161 87	38,237 26
1884*†	5,521 80	29,129 32	† 2,882 67 152 92	† 276 77 53	† 510 74 04	† 326 12 3,971 38	m 36 09 p 32 59 t 46 64	42,897 61
1885*†	1,269 95	17,740 73	† 50 18 174 87	† 559 20 20 98	† 146 40 1 81	† 16 44 3,441 98	m 53 22 p 18 56 t 15 07	22,509 34
1886*†	.....	32,698 50	613 34	† 343 80 25 48	† 29 44 66 63	† 10 63 2,776 73	†u 391 63 t 1 33 m 61 00	37,018 43
1887*†	3,721 62	23,523 18	398 01	† 522 60 26 34	† 32 36 69 23	† 7 25 3,994 28	†w 28 53 m 42 75 p 54 77 t 10 90	32,427 82
1888*†	.....	38,158 10	530 64	†k 33 47 † 69 92 26 37	† 35 94 2 47	† 43 6,121 74	t 149 97 y 1,121 87 la 50 90	46,301 82
1889*†	.....	28,538 39	409 50	†1b66 07 † 73 76 1c 14 46 44 63	† 15 19 3 76	† 271 89 4,426 18	la 68 17 p 69 41 t 1 83	34,003 23
1890*†	.....	35,642 44	422 24	† 63 12 33 51	† 9 51 5 19	† 202 71 3,201 39	la 78 72 t 11 39	39,670 22
1891*†	.....	24,728 19	1,296 30	† 42 16 26 58	† 3 84 11 30	† 3 43 3,320 77	la 58 88 t 22 05	29,513 50
1892†	.....	26,832 60	1,020 87	† 66 29 42 79	† 39 3 82	† 9 47 5,250 81	la 111 08 p 73 77 t 60 01	33,471 85
1893†	.....	26,374 54	850 98	† 33 91 6 15	† 3 98 48 39	1,341 81	t 51 74 p 9 33 la 124 23	28,845 05
Totals	$140,425 57	$624,079 25	$112,128 57	$19,560 54	$29,273 24	$114,127 41	$44,405 54	$1,083,999 12

* See Auditor General's report for 1891, p. 394. † Under new tax law unless preceded by †. a Paid D., D. and B. Asylum. b Taxes, etc., on part-paid lands, collected at land office. c State bids. d Taxes of 1867 on N. E. ¼ of S. E. ¼, Sec. 18, T. 3, N., R. 2 W. e Interest on amount referred to in note "d." f Amount erroneously charged for taxes of 1864 on E. ½ of S. W. ¼., Sec. 32, T. 4, N., R. 2 E. g Error in credit of returns, taxes of 1878. h Interest on error referred to in note "g." i Taxes of 1871 on lot 2, block 209, city of Lansing, erroneously credited May 1, 1872. j Interest on error referred to in note "h." k Error in credits for taxes, etc., on part-paid lands, collected at land office. l Interest on error referred to in note "j." m Paid Institution for the D. and D.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$129,226 63	$40,749 87	$298,769 43	$23,192 59	$400 78	$487,339 30	$14,201 72	$129,226 63
----------	4,884 28	b 21 56 13,799 52	544 67	----------	19,200 04	6,023 92	
----------	1,113 23	b 42 56 11,553 49	373 61	----------	13,083 89	11,341 15	
----------	530 29	d 5 18 b 187 78 17,108 80	e 3 98 741 13	c 3,785 71	22,362 87	12,245 26	
----------	7,492 44	f 58 78 b 62 11 13,217 83	750 48	c 4,325 88	25,907 02	23,503 06	
----------	4,612 06	b 249 51 13,008 96	920 44	c 8,657 49	27,448 46	24,275 61	
----------	22,768 81	g 13 25 b 1,479 98 10,478 79	h 39 1,234 07	c 6,266 33	42,241 72	16,833 08	
----------	8,848 42	b 217 65 13,890 23	997 36	c 5,628 35	29,522 06	11,125 06	
----------	17,885 96	b 490 85 n 17 00 8,415 25	o 50 318 56	c 2,684 94	30,313 06	10,463 31	
----------	† 7,065 03 19,500 00	†b 6 97 b 24 09 r 510 97 s 1,096 95	† 474 66	†c 4,086 79	33,715 46	5,521 80	
----------	† 1,779 19 28,823 61	† 92 60 r 674 44 s 3,259 64 j 475 96	† 360 35	†q 6,161 97	41,627 66	1,269 95	
----------	† 2,131 20 17,551 84	†b 156 45 b 325 37 s 2,968 10 r 423 89	† 114 90	----------	23,706 15	----------	196 81
196 81	† 424 11 29,071 57	†b 252 24 u 2,424 12 b 236 45 r 634 82	† 26 69	----------	33,296 81	3,721 62	
----------	† 466 92 27,368 44	†b 12 99 x 4 00 b 171 90 r 467 22 s 4,064 14	† 26 17	y 1,121 87	33,703 65	----------	1,275 83
1,275 83	† 575 33 28,960 29	†b 259 40 u 3,561 98 b 82 05 r 884 73	† 29 40	†z 9 32 y 1,121 87	46,780 20	----------	478 38
478 38	† 1 26 28,622 87	† 413 78 u 4,487 02 b 76 17 r 524 36	† 19 93	----------	34,623 77	----------	620 54
620 54	† 08 35,286 03	w 3,775 06 b 133 27 r 762 99	† 12 01	----------	40,589 89	----------	919 67
919 67	† 64 08 25,250 10	†b 38 35 b 124 05 u 3,502 63 r 611 55	† 6 69 8 49	----------	30,525 61	----------	1,012 11
1,021 11	† 3 82 27,761 29	w† 8 95 u 4,281 20 b 98 15 r 579 24	† 52	----------	33,745 28	----------	273 43
273 43	† 67 29 24,348 36	s 267 14 r 570 14 b 16 83	† 3 01	----------	25,546 20	3,298 85	
$134,008 40	$423,978 07	$441,495 93	$30,600 00	$44,200 70	$1,074,278 10	$143,724 42	$134,008 40

n Error in credit of returns of taxes of 1880 on part-paid Lansing lots. o Interest on error referred to in note "m." p Paid School for the Blind. q Uncollected taxes of 1881. r State tax returned to Auditor General's office. s Local tax, interest and collection fee. t Local tax, interest and collection fee refunded at A. G. O. u Local tax and interest, before and after sale. v Taxes on part-paid Lansing lots, reassessed under act 44, 1883, and interest to June 30, 1886. w Refunded tax, collected at land office, and interest. x Error in taxes, etc., charged back. y Under Sec. 2, act 141, 1887. z Error in charge for taxes, etc., refunded at land office. 1a Paid School for the Deaf. 1b Taxes on part-paid Lansing lots, reassessed under act 44, 1883, and interest to June 30, 1889. 1c Erroneous credit for redemption of sold State bids, delinquent local.

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Table No 193.—*Amounts charged and credited in account with* Ionia

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to'74*	$35,855 76	$199,209 15	$96,164 98	$8,202 10	$13,408 52	$27,412 66	----------	$380,253 17
1875*	664 56	20,320 10	3,356 66	a 78 61 152 09	710 37	b 24 67	----------	25,307 06
1876*	----------	11,722 59	2,847 88	347 88	428 53	b 47 11	e $482 46	15,877 45
1877*	803 45	16,019 44	1,811 74	98 08	597 06	b 92 48 154 06	e 179 97	19,756 28
1878*	----------	23,800 47	2,232 84	389 39	817 04	b 126 43 f 484 34	e 367 23	28,217 74
1879*	1,326 84	18,874 08	2,457 72	63 47	728 53	b 85 37	e 178 16	23,714 12
1880*	665 26	25,624 36	1,428 27	127 75	848 24	b 17 17	e 228 35	28,939 40
1881*	----------	17,885 14	1,451 19	136 69	582 97	b 88 35	e 168 99	20,313 33
1882*	----------	22,572 53	1,200 93	316 81	565 71	g 63 90	e 135 05	24,854 93
1883*†	----------	20,169 71	† 391 12 340 99	† 33 56 5 47	† 58 52	342 95 g 33 25	†l 645 71	22,021 28
1884*†	11 02	29,129 32	† 193 22 35 42	† 30 79	† 32 50	† 668 61 183 08	g 20 84	30,354 80
1885*†	101 81	17,740 73	105 39	† 19 99 6 43	† 11 70 46	† 10 227 16	l 3 07 g 12 37	18,229 21
1886*†	66 33	32,698 50	416 65	7 08	† 1 40 64	† 01 212 24	g 55 23 l 12 73	33,470 81
1887*†	47 86	21,615 90	550 69	† 15 36 6 60	† 58 63	† 26 82 155 96	g 70 08	22,490 48
1888*†	----------	35,064 20	605 06	18 16	† 96 1 20	† 01 1,996 28	n 1,030 91 o 59 65	38,776 43
1889*†	84 41	26,224 47	529 83	† 32 18 4 95	37	59 54	o 69 29 p 5 20 l 20 69	27,030 93
1890*†	114 61	32,752 51	224 24	† 21 94 19 96	† 1 45 1 84	† 01 127 11	----------	33,263 67
1891*†	67 37	22,723 20	606 41	17 08	† 36 2 30	45 07	o 59 09 l 24 53	23,545 41
1892†	348 33	24,277 12	455 33	14 64	7 07	26 30	o 61 49 p 24 23 l 5 83	25,220 33
1893†	335 21	23,862 67	336 34	10 84	† 69 2 18	† 15 45 11 47	p 8 75 o 75 21 l 11 88	24,670 69
Totals	$40,492 83	$642,287 14	$117,792 90	$10,177 90	$18,811 82	$32,727 96	$4,016 98	$866,307 52

* See Auditor General's report for 1891, p. 396.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c Taxes, etc., on part-paid lands collected at land office.
d Twice charged: under Sec. 124; also under Secs. 106-9, tax law.
e State bids.
f Paid Michigan Asylum for Insane.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$73,000 55	$130,548 29	$195,336 50	$17,244 22	$603 84	$416,733 40	$36,520 32	$73,000 55
----------	18,782 63	c 3 76 d 118 14 5,785 49	655 23	----------	25,345 25	----------	38 19
38 19	10,005 47	c 6 98 4,617 71	405 70	----------	15,074 00	803 45	
----------	14,841 69	c 4 59 3,947 23	519 10	e 482 46	19,794 47	----------	38 19
38 19	22,412 08	c 14 35 3,566 71	679 60	e 179 97	26,890 90	1,326 84	
----------	19,093 61	2,975 77	612 25	e 367 23	23,048 86	665 26	
----------	26,581 62	c 49 66 2,168 43	795 57	e 178 16	29,773 44	----------	834 04
834 04	17,769 54	d 21 94 1,846 14	622 56	e 228 35	21,322 57	----------	1,009 24
1,009 24	23,223 65	h 47 74 1,400 36	662 03	e 168 99	25,512 01	----------	657 08
657 08	† 610 51 20,338 07	j 141 67 k 43 66	† 84 22	†e 135 05	22,010 26	11 02	
----------	† 94 85 29,081 80	j 201 20 k 193 79	† 35 64	†l 645 71	30,252 99	101 81	
----------	† 169 93 17,783 85	k 37 45 j 162 61	† 9 04	----------	18,162 88	66 33	
----------	† 20 31 32,950 45	j 272 86 m 178 24	† 1 09	----------	33,422 95	47 86	
----------	† 58 22,008 76	†c 25 62 j 226 07 k 187 77	† 1 20	n 1,030 91	23,480 91	----------	990 43
990 43	† 15 60 36,319 29	m 99 58 j 235 48	† 73	n 1,030 91	38,692 02	84 41	
----------	26,728 46	†c 7 89 m 13 19 j 166 70	† 08	----------	26,916 32	114 61	
----------	† 24 52 32,749 01	†d 15 97 m 156 78 j 248 87	† 1 15	----------	33,196 30	67 37	
----------	† 6 06 23,991 24	m 17 48 j 182 03	† 27	----------	23,197 08	348 33	
----------	24,627 81	†c 15 23 m 41 69 j 200 39	----------	----------	24,885 12	335 21	
----------	24,388 40	j 173 26	† 91	----------	24,562 57	108 12	
$76,567 72	$573,167 48	$225,156 93	$22,330 59	$5,051 58	$902,274 30	$40,600 94	$76,567 72

g Paid Institution for the D. and D.
h Taxes collected under act 275, 1881, on lands rejected or charged back, and interest.
i Uncollected taxes of 1881.
j State tax returned to Auditor General's office.
k Local tax, interest and collection fee.
l Local tax, interest and collection fee, refunded at Auditor General's office.
m Local tax and interest, before and after sale.
n Under Sec. 2, act 141, 1887.
o Paid School for the Deaf.
p Paid School for the Blind.

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Table No. 194.—*Amounts charged and credited in account with* **Iosco**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1859 to '74*	$180 32	$26,006 61	$82,967 84	$11,425 56	$4,241 62	$63,048 55	.....	$137,870 50
1875*	.....	4,517 17	5,193 11	a 69 32 320 86	615 04	6,537 83	.....	17,253 33
1876*	.....	2,606 16	3,439 58	133 32	1,600 81	c 18 98 21,502 24	d $11,554 93	40,856 52
1877*	.....	1,144 25	3,145 41	113 53	1,611 06	c 4 34 18,173 67	d 17,958 74	42,151 00
1878*	.....	1,700 03	2,585 73	878 08	1,485 53	21,516 50	d 8,458 07	36,573 94
1879*	.....	1,348 14	2,781 84	583 77	852 35	7,117 41	d 10,619 59	23,303 10
1880*	.....	1,830 31	1,965 17	140 88	1,100 77	11,533 49	d 11,770 05	28,340 67
1881*	.....	1,277 51	2,290 81	191 19	1,168 10	c 26 81 14,265 10	d 10,406 07	29,625 59
1882*	.....	2,821 57	1,028 41	1,252 15	1,061 33	e 40 00 12,517 58	d 10,085 32	28,756 36
1883*†	.....	2,521 22	† 809 84 26 44	† 389 02 16 66	† 742 83	† 10,442 35 e 21 00	† f 8,850 31 g 38 91	23,858 58
1884*†	.....	3,641 16	† 4,493 55 61 15	† 133 79 3 40	† 466 96 24	† 9,368 18 5,204 41	g 4 93	23,377 77
1885*†	1,791 10	2,217 59	† 7 38 127 06	† 478 29 52 44	† 250 92 6 17	† 51 20 2,832 26	.....	7,864 41
1886*†	146 93	4,087 31	460 04	† 15 39 50 36	† 34 01 6 00	† 29 1,892 10	.....	6,692 43
1887*†	.....	2,543 05	347 59	342 07	† 1 30 24 73	† 23 63 4,290 33	g 8 06 k 168 53	7,749 34
1888*†	.....	4,125 20	330 23	† 71 94 216 61	51 55	2,385 95	g 27 38 l 121 28	7,330 14
1889*†	94 43	3,085 23	307 89	m 8 54 68 69	† 4 33 16 98	† 51 1,375 85	g 14 60	5,477 05
1890*†	.....	2,858 24	408 77	34 81	3 38	3,235 61	.....	7,535 81
1891*†	3 84	2,673 32	1,527 23	457 92	74 64	794 15	.....	5,531 10
1892†	817 52	6,288 72	547 19	83 66	39 93	512 65	n 34 42	8,424 09
1893†	1,328 51	6,279 67	† 2 28 926 34	256 81	† 03 168 82	.....	g 6 67 n 75 75	9,043 88
Totals	$4,362 65	$84,667 46	$65,779 88	$17,789 56	$15,579 48	$219,282 97	$90,153 61	$497,615 61

* See Auditor General's report for 1891, p. 398.
† Under new tax law unless preceded by †.
a Under Sec. 124, Act 159, 1869.
b Taxes, etc., on part-paid lands, collected at land office.
c Paid D., D. and B. Asylum.
d State bids.
e Paid institution for the D. and D.
f Uncollected taxes of 1881.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$120,278 10	.....	$145,217 47	$14,143 10	.....	$279,638 67	$180 22	$141,948 49
21,670 39	.....	b 1 89 27,026 01	2,586 54	.....	51,284 83	.....	34,031 50
34,031 50	.....	28,735 17	3,546 93	.....	66,313 60	.....	25,457 08
25,457 08	.....	14,463 75	2,976 98	d $11,554 93	54,452 74	.....	12,301 74
12,301 74	.....	b 3 90 14,216 80	2,375 07	d 17,958 74	46,856 25	.....	10,282 31
10,282 31	.....	15,898 93	1,809 41	d 8,458 07	36,448 72	.....	13,145 62
13,145 62	.....	16,523 27	2,143 31	d 10,619 59	42,431 79	.....	14,091 12
14,091 12	.....	b 20 22 14,114 81	2,176 46	d 11,770 05	42,172 66	.....	12,547 07
12,547 07	.....	b 7 13 13,728 92	1,854 03	d 10,406 07	38,543 22	.....	9,786 86
9,786 86	$1,900 17	h 620 69 i 679 84 †b 4 38	† 1,211 93	†d 10,085 22	24,289 19	.....	380 61
380 61	† 1,739 68 3,726 09	†b 12 41 i 5,722 95 h 634 56 b 18 52	† 501 54	†f 8,850 31	21,586 67	1,791 10	
.....	† 3,730 96 1,577 64	b 18 31 i 1,521 34 h 722 26	† 146 47	.....	7,717 48	146 98	
.....	† 493 51 3,267 77	†b 38 23 b 24 04 j 4,108 82 h 1,256 97	† 27 00	.....	9,216 34	.....	2,523 91
2,523 91	† 01 2,771 49	h 514 96 2,529 63	† 1 63	l 121 28	8,462 91	.....	713 57
713 57	4,210 84	j 1,470 89 h 719 13	.....	l 121 28	7,235 71	94 43	
.....	† 72 58 3,077 83	†b 47 j 1,814 64 b 16 75 h 542 34	† 3 73	.....	5,528 34	.....	51 29
51 29	3,562 06	j 3,253 05 h 627 52 b 38 05	.....	.....	7,531 97	3 84	
.....	3,671 56	j 723 09 h 289 04 b 29 89	.....	.....	4,713 58	817 52	
.....	5,626 62	†b 17 92 b 22 34 h 796 88 j 631 82	.....	.....	7,095 58	1,328 51	
.....	4,072 94	b 8 57 j 418 13	† 1 08 o 33	.....	4,501 05	4,542 83	
$277,261 17	$43,501 75	$319,807 20	$35,505 54	$89,895 64	$765,971 30	$8,905 48	$277,261 17

g Local tax, interest and collection fee refunded A. G. O.
h State tax returned to Auditor General's office.
i Local tax, interest and collection fee.
j Local tax and interest before and after sale.
k Paid Eastern Asylum for Insane.
l Under Sec. 2, act 141, 1887.
m Erroneous credit for redemption of sold State bids, delinquent local.
n Paid School for the Deaf.
o Error in interest charged Mar. 31, 1892.

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Table No. 195.—*Amounts charged and credited in account with* Iron

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1885*†				† 1,588 95 1 63	$0 15			$1,590 73
1886*†	$1,590 73			† 112 96 20 97	† 111 23 1 24			1,837 13
1887*†	1,837 13	$6,039 73		31 26	† 126 95 4 51			8,039 55
1888*†	1,144 87	9,797 35	$514 70	881 73	† 121 25 87 60		d $31 79 c 288 05	12,867 34
1889*†		7,327 42	1,527 05	170 35	† 123 68 146 27	$3,407 54	g 91 69 d 120 29	12,914 29
1890*†	7,440 46	9,151 44	1,448 91	173 16	† 1 81 205 42	3,827 35	h 66 33 d 62 82 g 93 96	22,471 66
1891*†	6,625 88	6,349 13	2,718 65	622 82	† 06 522 69 21 05		g 330 89 d 1,311 37	18,481 49
1892†	10,543 07	6,542 06	1,890 54	75 82	† 03	6,225 02 † 1 13	g 620 23 d 100 53	26,019 48
1893†	275 59	6,430 35	2,062 56	178 98	105 57		h 40 00 d 112 98 g 671 75	9,877 78
Totals	$29,457 73	$51,637 48	$10,162 41	$3,858 63	$1,579 48	$13,461 04	$3,942 63	$114,099 45

* See Auditor General's report for 1891, p. 400.
† Under new tax law unless preceded by †.
a State tax returned to Auditor General's office.
b One-half mining tax collected during fiscal year.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
----------	----------	----------	----------	----------	----------	$1,590 73	
----------	----------	----------	----------	----------	----------	1,837 13	
----------	$5,063 79	a $976 50	----------	c $288 05 b 566 34	$6,894 68	1,144 87	
----------	7,927 11	e 2,287 29 a 2,218 90	----------	c 288 05 f 385 44	13,106 79	----------	$239 45
$239 45	† 2,061 31 1,106 78	e 1,437 82	† $93 45	535 02	5,473 83	7,440 46	
----------	† 32 04 7,851 44	a 1,670 36 e 5,605 30	† 1 01	f 635 63	15,845 78	6,625 88	
----------	----------	a 2,257 80 e 3,642 59	----------	f 1,038 12	7,938 51	10,542 98	
----------	16,752 10	a 1,473 61 e 6,415 88	† 06	f 1,102 24	25,743 89	275 59	
----------	4,101 04	e 81 57 a 1,476 09	j 21	----------	5,658 91	4,218 87	
$239 45	$44,895 61	$30,543 71	$94 73	$4,888 89	$80,662 39	$33,676 51	$239 45

c Under Sec. 2, act 141, 1887.
d Local tax and interest refunded at A. G. O.
e Local tax and interest, before and after sale.
f 1-5 mining tax collected during fiscal year.
g Paid Northern Asylum for Insane.
h Paid School for the Deaf.
i Error in interest charged Mar. 31.

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Table No. 196.—*Amounts charged and credited in account with* **Isabella**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1859to'74*	$18 09	$22,220 29	$35,768 56	$24,866 17	$5,862 37	$87,911 03	.....	$176,646 51
1875*	.....	2,136 69	3,634 83	a 479 50 1,630 12	699 39	11,508 96	.....	20,089 49
1876*	.....	1,232 76	7,640 54	e 1 00 1,826 98	1,274 02	16,220 38	f $5,205 39	33,411 07
1877*	.....	1,830 79	2,981 78	139 28	i 02 622 70	6,100 31	f 5,539 72	17,214 60
1878*	.....	2,720 06	3,964 63	3,410 08	770 64	6,489 28	f 6,834 89	24,189 58
1879*	.....	2,157 03	3,552 52	1,798 06	557 49	2,082 03	f 6,112 47	17,254 60
1880*	.....	2,928 50	3,794 29	1,992 98	742 19	j 11 72 5,674 32	f 7,541 71	22,685 71
1881*	.....	2,044 02	2,663 33	489 26	683 37	j 10 63 6,281 78	f 7,319 76	19,492 15
1882*	.....	5,643 13	2,900 76	1,350 54	950 49	k 28 97 9,305 16	f 7,649 16	27,828 21
1883*†	.....	5,042 43	†1,013 32 106 65	† 263 70 7 63	† 459 81 m10 30	† 4,337 29 k 26 12	†n5,560 34 †l 22 39 o 13 20 p 1 95	16,865 13
1884*†	9 33	7,282 24	†2,145 16 190 19	† 514 34 15	† 311 77 01	† 5,661 18 2,331 79	o 17 15 s 23 88 k 14 98	19,003 27
1885*†	1,092 79	4,435 18	359 14	† 161 07 12 21	† 142 52 1 04	† 1 31 2,857 12	s 67 66 k 11 00	9,141 04
1886*†	.....	8,174 62	1,341 43	† 24 51 27 77	† 11 27 2 02	† 09 2,287 36	o 21 93 k 14 48	11,905 48
1887*†	.....	5,721 86	959 61	† 305 15 20 29	† 1 72 2 04	† 01 2,702 49	11 31 p 14 89 k 15 62	9,754 99
1888*†	.....	9,281 70	1,237 02	† 419 87 126 78	† 18 23 40 83	† 14 3,751 20	s 124 13 v 272 89 w 17 92	15,290 71
1889*†	132 76	6,941 77	847 38	† 21 20 39 85	† 25 19 3 18	† 18 2,033 09	s 63 82	10,108 42
1890*†	.....	8,669 78	945 78	† 199 19 46 09	† 11 46 3 23	† 252 10 3,670 65	w 94 58 s 5 78	13,898 64
1891*†	349 80	6,014 96	3,775 74	† 114 31 283 28	† 10 34 78 36	† 1 38 1,551 06	w 85 79 s 122 76	12,387 78
1892†	1,270 06	7,666 46	1,823 01	26 83 † 25 06	20 21 † 6 93	† 3 72 1,010 41	w 97 60 s 53 37	12,013 66
1893†	1,286 03	7,535 58	z 1 12 2,088 38	† 2 50 30 25	† 1 50 23 63	256 83	s 67 10 w 66 40 aa 12 70	11,372 08
Totals	$4,158 86	$119,679 95	$33,735 18	$40,661 00	$13,348 27	$185,870 09	$53,098 72	$500,552 07

* See Auditor General's report for 1891, page 402.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Twice charged: under Sec. 124; also under Secs. 108-9, tax law.
c Error in credit of delinquent taxes.
d Interest on error referred to in note "c."
e Error in taxes, etc., charged back.
f State bids.
g Amount under joint resolution No. 31, 1875.
h Taxes, etc., on part-paid lands, collected at land office.
i Error in interest charged in account current for 1876.
j Paid D., D. and B. Asylum.
k Paid institution for the D. and D.
l Unpaid sales of 1876, charged back under Sec. 1105, C. L., 1871.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$313,271 70		$176,446 05	$21,995 54		$411,713 29	$18 09	$235,084 87
21,813 17		b 17 17 c 1 00 11,790 32	d 04 1,992 76		35,614 46		15,524 97
15,524 97		g 10,498 35 h 40 66 12,542 96	2,262 75		40,857 69		7,446 62
7,446 62		13,150 49	1,319 59	f $5,205 39	27,122 09		9,907 49
9,907 49		h 19 29 11,955 70	1,444 35	f 5,539 72	28,766 55		4,576 97
4,576 97		b 7 57 h 99 53 13,004 59	1,194 11	f 6,834 89	25,717 66		8,463 06
8,463 06		b 3 88 h 33 63 13,546 09	1,441 13	f 6,112 47	29,599 76		6,914 05
6,914 05		b 19 42 h 320 92 14,450 89	1,456 49	f 7,541 71	30,703 48		11,211 33
11,211 33		h 54 94 10,660 98	1,468 01	f 7,319 76	30,715 02		2,886 81
2,886 81	$4,476 65	q 624 18 r 602 82 h 12 52	† 603 66	†f 7,649,16	16,855 80	9 33	
	† 1,266 10 6,633 88	r 3,223 60 q 873 85 h 27 62	† 324 09	†n 5,560 34	17,909 48	1,092 79	
	† 2,069 23 4,166 62	h 131 68 r 2,519 10 q 568 58	† 110 16		9,565 37		424 33
424 33	† 163 54 8,563 55	q 1,041 40 t 2,408 30 h 98 62	† 8 89		12,703 63		798 15
798 15	† 24 86 6,076 42	†e 7 80 q 664 57 h 19 56 r 3,031 45	2 26 †u 4 73	v 272 89	10,902 69		1,147 70
1,147 70	† 296 22 9,474 75	t 2,633 08 h 4 70 q 1,309 72	† 13 89	v 272 89	15,157 95	132 76	
	† 425 54 6,970 61	†h 29 78 †x 226 09 t 2,137 32 q 961 71 h 4 99	†y 33 57		10,789 61		681 19
681 19	† 11 8,504 08	†b 27 15 t 3,469 09 q 852 31	† 14 91		13,548 84	349 80	
	† 172 06 8,788 88	e 1 60 †h 3 78 h 5 46 q 608 53 t 1,529 37	† 7 92 12		11,117 72	1,270 06	
	† 121 24 8,898 69	t 933 74 q 758 52 h 11 72	† 3 72		10,727 63	1,286 03	
	† 35 44 9,469 61	r 140 36 q 672 20 h 7 27	† 1 13		10,316 01	1,056 02	
$305,067 54	$36,588 08	$320,736 07	$35,708 82	$52,309 22	$800,404 73	5,214 88	$305,067 54

m Interest on amount referred to in note "l."
n Uncollected taxes of 1881.
o Interest on State tax collected in county after Feb. 1, by town treasurer.
p Local tax and interest refunded A. G. O.
q State tax returned to Auditor General's office.
r Local tax, interest and collection fee.
s Local tax, interest and collection fee refunded at A. G. O.
t Local tax and interest before and after sale.
u Interest on error referred to in note "e."
v Under Sec. 2, act 141, 1887.
w Paid School for the Deaf.
x Taxes, etc., credited under J. R. 12, 1839.
y Interest on amount referred to in note "x."
z Collections in excess of amount previously charged.
aa Paid School for the Blind.

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Table No. 197.—*Amounts charged and credited in account with* **Isle Royal**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1876*				$5 81				$5 81
1877*		$114 42			$3 34			117 76
1878*		170 00		1 48	4 96			176 44
1879*		134 82			3 93			138 75
1880*		183 03			5 34			188 37
1881*		127 75			3 73			131 48
1882*		141 08			3 29			144 37
1883*†		126 06						126 06
1884*†		182 05			† 21	† $8 95 4 01		195 22
1885*†		110 87						110 87
1886*†		204 37						204 37
1887*†		127 15						127 15
1888*†		206 26				6 06	b $6 06	218 38
1889*†		154 26						154 26
1890*†		192 66						192 66
1891*†		133 67						133 67
1892†		127 77						127 77
1893†			$125 61					125 61
Totals		$2,436 22	$125 61	$7 29	$24 80	$19 02	$6 06	$2,619 00

* See Auditor General's report for 1891, p. 404.
† Under new tax law unless preceded by †.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
----------	----------	$19 73	$0 83	----------	$20 55	----------	$14 74
$14 74	$114 42	----------	5 46	----------	134 62	----------	16 86
16 86	170 00	----------	8 45	----------	195 31	----------	18 87
18 87	134 49	----------	8 08	a $16 67	178 11	----------	39 36
39 36	188 08	----------	11 95	a 14 26	248 60	----------	60 23
60 23	50 84	----------	6 81	a 12 60	131 48		
----------	141 08	----------	3 31	a 5 14	149 53	----------	5 16
5 16	126 06	----------	† 51	†a 2 39	134 62	----------	8 56
8 56	183 05	----------	† 60	a 4 01	195 22		
----------	110 87	----------	----------	a 67	111 54	----------	67
67	203 70	----------	----------	----------	204 37		
----------	127 15	----------	----------	b 6 06	133 21	----------	6 06
6 06	206 26	----------	----------	b 6 06	218 38		
----------	154 26	----------	----------	----------	154 26		
----------	192 66	----------	----------	----------	192 66		
----------	133 67	----------	----------	----------	133 67		
----------	127 77	----------	----------	----------	127 77		
----------	125 61	----------	----------	----------	125 61		
$170 51	$2,483 93	$19 73	$45 99	$69 36	2,789 51	----------	$170 51

a ½ mining tax collected during fiscal year.
b Under Sec. 2, Act 141, 1887.

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Table No. 198.—*Amounts charged and credited in account with* **Jackson**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$164,207 86	$415,172 39	$53,068 10	$23,090 81	$27,016 53	$1,392 40	.....	$683,948 09
1875 *	.....	37,643 11	5,506 10	a 169 12 126 31	1,243 64	.....	.....	44,688 28
1876 *	.....	21,718 02	5,804 72	86 70	1,033 71	.....	b $4,550 87	33,194 02
1877 *	5,302 97	30,036 44	4,780 74	125 62	1,577 23	c 53 80	b 4,343 47	46,220 27
1878 *	5,378 06	44,625 89	5,146 32	339 97	2,015 34	c 54 50	b 4,353 59	61,913 67
1879 *	6,595 07	35,388 80	4,133 03	129 66	1,331 75	c 40 96	b 4,360 60	52,479 87
1880 *	7,074 56	48,045 67	2,669 59	530 43	2,131 47	.....	b 3,622 78	64,074 50
1881 *	4,964 30	33,534 63	2,231 29	592 53	1,523 14	.....	b 3,090 85	45,936 74
1882 *	3,875 63	38,091 15	1,864 07	15 89	1,363 28	f 40 00	b 3,628 60	48,878 62
1883 *†	1,217 60	34,036 38	† 944 46 97 16	† 138 28 13 10	† 238 27 1 85	† 384 25 f 33 37	† l 2,302 31	39,406 03
1884 *†	237 47	49,155 75	† 742 09 203 16	† 133 14 5 72	† 128 31 40	† 2,166 85 47 42	f 36 75	52,857 06
1885 *†	268 24	29,987 47	235 72	†1,001 11 127 89	† 15 19 16 68	† 13 50 38	f 40 00	31,692 81
1886 *†	1,238 30	55,178 71	† 12 91 804 06	42 39	† 71 38 6 48	† 38 14 33 46	f 32 36	57,508 19
1887 *†	198 45	39,417 22	804 58	† 2 80 61 82	† 05 4 94	† 86 27 85	m 11 19 f 31 85	40,561 61
1888 *†	.....	63,940 60	758 63	† 3 53 49 22	† 18 10 05	† 05 1,958 65	m 13 83 o 1,879 90 p 40 00	68,654 64
1889 *†	179 98	47,821 09	761 22	16 77	† 21 92	73 46	q 23 39 n 47 73	48,924 87
1890 *†	172 47	59,725 16	857 73	† 34 67 21 91	1 38	41 63	.....	60,854 95
1891 *†	283 23	41,436 42	1,344 46	† 41 82 38 63	† 87 4 64	† 01 29 16	q 14 31 p 27 61	43,221 21
1892 †	741 67	39,610 03	894 73	† 38 54 12 96	† 2 62 11 28	† 5 21 88 01	p 33 91 n 54 16	41,493 13
1893†	459 07	38,933 84	1,124 22	.....	† 2 31 9 02	.....	n 34 81 p 62 65	40,625 92
Totals	$202,394 93	$1,203,448 77	$94,789 19	$26,991 39	$40,262 13	$6,610 55	$32,637 52	$1,607,134 47

* See Auditor General's report for 1891, p. 406.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b State bids.
c Paid D., D. and B. Asylum.
d Taxes, etc., on part-paid lands, collected at land office.
e T ice charged: under Sec. 124; also under Secs. 108-9, tax law.
f Paid Institution for the D. and D.
g Error in taxes, etc., charged back.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$14,873 29	$387,088 22	$117,403 11	$15,957 28	$6 59	$534,828 79	$164,207 86	$15,088 56
715 27	32,640 78	11,046 11	1,338 00	----------	45,740 16	----------	1,051 88
1,051 88	17,632 79	8,391 28	815 10	----------	27,891 05	5,302 97	
----------	26,661 23	d 4 31 e 4 30 8,358 65	1,262 85	b 4,550 87	40,842 21	5,378 06	
----------	39,814 65	9,507 71	1,652 77	b 4,343 47	55,318 60	6,595 07	
----------	33,415 25	6,219 08	1,417 39	b 4,353 59	45,405 31	7,074 56	
----------	47,716 44	d 49 03 5,152 79	1,831 34	b 4,360 60	59,110 20	4,964 30	
----------	32,364 47	4,802 06	1,271 80	b 3,622 78	42,061 11	3,875 63	
----------	39,992 27	g 33 96 3,314 35	h 2 38 1,227 21	b 3,090 85	47,661 02	1,217 60	
----------	† 1,155 64 33,624 41	j 512 95 k 1 97	† 244 99	†b 3,628 60	39,168 56	237 47	
----------	† 650 22 48,795 24	†d 100 34 j 560 40 k 18 88 d 30 71	† 130 72	†i 2,302 31	52,588 82	268 24	
----------	† 220 55 29,665 53	d 71 47 j 485 23	† 11 78	----------	30,454 51	1,238 30	
----------	† 1,084 56 55,321 68	†d 84 j 852 22 m 11 45	† 38 99	----------	57,309 74	198 45	
----------	39,758 45	j 564 15 k 27 85	† 06	o 1,879 90	42,230 41	----------	1,668 80
1,668 80	† 2 98 63,940 58	k 108 48 j 873 87	† 05	o 1,879 90	68,474 66	179 98	
----------	† 3 57 47,982 68	m 89 35 j 676 63	† 17	----------	48,752 40	172 47	
----------	59,576 02	†d 20 00 m 52 96 j 916 30 d 6 24	† 20	----------	60,571 72	283 23	
----------	† 14 68 41,878 33	j 560 09 m 25 77	† 67	----------	42,479 54	741 67	
----------	† 44 44 40,348 03	d 3 20 m 85 51 j 550 86	† 2 01	----------	41,034 05	459 07	
----------	† 39 11 39,132 49	j 582 17	† 1 76	----------	39,755 53	870 39	
$17,809 24	$1,160,565 29	$182,076 63	$27,207 47	$34,019 76	$1,421,678 39	$203,265 32	$17,809 24

h Interest on error referred to in note "g."
i Uncollected taxes of 1881.
j State tax returned to Auditor General's office.
k Local tax, interest and collection fee.
l Error in interest charged in account current, June 30, 1882.
m Local tax and interest, before and after sale.
n Paid School for the Blind.
o Under Sec. 2, act 141, 1887.
p Paid School for the Deaf.
q Local tax, interest and collection fee refunded at A. G. O.

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Table No. 199.—*Amounts charged and credited in account with* **Kalamazoo**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to'74*	$16,991 92	$343,662 79	$65,078 80	$4,047 19	$13,660 71	$1,639 51	----------	$445,080 42
1875*	----------	36,137 38	1,114 23	a 115 59 20 01	1,111 60	b 28 36 387 33	----------	38,914 50
1876*	----------	20,849 20	c 4 61 1,315 82	58 28	660 90	b 40 00	d $419 22	23,348 13
1877*	----------	26,317 65	1,171 47	62 08	859 83	b 40 00	d 1,473 99	29,925 02
1878*	1,412 44	39,100 78	2,572 22	151 23	1,380 67	b 73 95	d 1,185 98	45,877 27
1879*	1,686 98	31,007 33	1,428 69	102 44	1,108 55	b 70 03	d 942 31	36,346 33
1880*	1,797 11	42,097 16	1,142 62	27 58	1,429 62	b 50 99	d 746 55	47,291 63
1881*	2,020 84	29,332 73	1,110 70	40 45	1,050 84	b 94 07	d 409 08	34,108 71
1882*	1,152 69	32,448 01	691 75	19 52	878 81	f 134 08	d 348 10	35,672 96
1883*†	----------	28,993 94	† 464 60 40 27	† 6 24 1 53	† 48 27	†f 69 58	†g 569 30	30,193 83
1884*†	241 80	41,873 40	† 287 79 143 69	† 31 06 15	† 49 71 01	† 687 31 9 86	f 62 99 i 55 50	43,443 27
1885*†	215 25	25,502 28	108 97	† 53 68 5 61	† 11 44 39	† 11 7 84	f 98 07 i 25 95	26,029 59
1886*†	85 68	47,004 09	184 00	† 34 95 16 11	† 3 76 1 46	† 03 19 88	f 56 16	47,406 12
1887*†	9 59	30,516 56	222 18	4 72	† 2 45 54	† 02 71 73	i 30 90 f 21 76	30,880 45
1888*†	----------	49,502 40	194 95	† 1 32 12 52	96	1,471 72	m 1,455 40 n 57 42	52,696 69
1889*†	75 89	37,022 78	267 64	17 68	† 2 76 1 07	† 165 81 34 64	n 82 74 i 36 60 o 1 22	37,708 82
1890*†	74 88	46,238 83	198 78	6 28	89	† 01 258 82	----------	46,778 50
1891*†	56 91	32,079 81	537 93	11 06	1 19	42 13	o 5 69 n 6 30	32,741 02
1892†	358 25	34,499 06	226 87	8 24	2 03	----------	n 10 29 i 54 00 o 1 07	35,159 81
1893†	197 11	33,910 10	204 74	† 5 02 4 08	1 66	----------	m 36 51 o 15 65	34,374 82
Totals	$26,377 34	$1,008,146 38	$78,712 82	$4,864 67	$22,270 12	$5,397 82	$8,208 75	$1,153,977 90

* See Auditor General's report for 1891, p. 408.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c Error in charge for taxes, etc., collected by county treasurer.
d State bids.
e Taxes, etc., on part-paid lands, collected at land office.
f Paid Institution for the D. and D.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$9,030 03	$319,960 50	$96,213 01	$13,414 33	$9 68	$438,627 55	$16,991 92	$10,532 05
1,509 02	34,860 00	1,776 54	1,144 81	----------	39,290 37	----------	375 87
375 87	20,530 00	e 25 71 2,558 64	699 89	----------	24,189 11	----------	840 98
840 98	24,000 00	2,419 22	533 16	d 419 22	28,512 58	1,412 44	
----------	38,432 95	3,015 13	1,268 22	d 1,473 99	44,190 29	1,686 98	
----------	30,650 00	1,710 89	1,002 35	d 1,185 98	34,549 22	1,797 11	
----------	42,150 00	912 81	1,265 67	d 942 21	45,270 79	2,020 84	
----------	30,295 62	1,014 01	899 84	d 746 55	32,956 02	1,152 69	
----------	33,232 25	1,171 24	1,000 60	d 409 08	35,813 17	----------	140 21
140 21	† 406 92 28,907 95	h 105 09	† 43 76	†d 343 10	29,952 03	241 80	
----------	† 496 41 41,892 80	j 15 76 h 207 94	† 45 81	†g 569 30	42,228 02	215 25	
----------	† 166 27 25,662 80	h 104 17 j 1 94	† 8 73	----------	25,943 91	85 68	
----------	† 54 50 47,159 39	e 60 59 l 20 27 h 98 81	† 2 97	----------	47,396 53	9 59	
----------	† 35 47 30,631 48	h 121 97 j 13 11	† 1 95	m 1,455 40	32,259 38	----------	1,378 98
1,378 98	49,461 06	l 39 48 h 285 93	----------	m 1,455 40	52,620 80	75 89	
----------	† 4 01 37,247 03	†e 159 43 l 22 70 h 194 32	† 6 46	----------	37,633 95	74 88	
----------	46,464 18	l 46 01 h 211 40	----------	----------	46,721 59	56 91	
----------	32,180 62	e 42 13 h 160 02	----------	----------	32,382 77	358 25	
----------	34,719 24	h 243 46	----------	----------	34,962 70	197 11	
----------	34,037 02	h 268 43	----------	----------	34,305 45	69 37	
$13,275 04	$983,638 47	$113,240 16	$21,637 55	$9,015 01	$1,140,806 23	$26,446 71	$13,275 04

g Uncollected taxes of 1881.
h State tax returned to Auditor General's office.
i Paid School for the Blind.
j Local tax, interest and collection fee.
l Local tax and interest, before and after sale.
m Under Sec. 2, act 141, 1887.
n Paid School for the Deaf.
o Local tax, interest and collection fee refunded at Auditor General's office.

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Table No. 200.—*Amounts charged and credited in account with* **Kalkaska**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1871 to '74*	$20 18	$1,264 20	$2,054 58	$854 62	$495 49	$14,710 32	$263 12	$19,664 51
1875*	----------	444 54	12,097 91	a 42 21 375 50	658 40	12,204 23	----------	25,822 79
1876*	----------	256 48	5,198 58	69 98	1,133 38	20,008 22	b 3,178 15	29,844 79
1877*	----------	1,716 37	2,763 29	177 99	836 91	12,806 61	b 2,637 93	20,930 10
1878*	----------	2,550 05	2,745 65	585 19	964 80	11,720 39	b 6,936 85	25,502 93
1879*	----------	2,022 22	2,157 38	124 53	797 30	11,772 32	b 3,705 61	20,579 36
1880*	----------	2,745 47	2,960 40	2,086 90	1,030 74	13,931 96	b 4,907 81	27,663 28
1881*	----------	1,916 26	1,740 37	226 78	543 40	8,484 12	b 1,427 36	14,338 29
1882*	----------	3,526 96	2,286 57	207 45	644 61	9,189 27	b 2,060 88	17,915 74
1883*†	----------	3,151 51	† 548 34 105 12	† 35 81 17 48	† 537 28	† 8,389 30	†e 3,587 14	16,371 98
1884*†	----------	4,551 46	†2,218 15 631 10	† 19 77 66	† 221 15 05	† 4,201 42 10,616 06	h 25 10	22,484 92
1885*†	----------	2,771 98	397 47	† 51 32 81 01	† 14 82 2 50	† 17 26 10,251 89	h 22 38	13,560 63
1886*†	----------	5,109 14	903 04	† 6 90 16 25	† 3 59 1 12	† 03 8,893 51	----------	14,933 56
1887*†	----------	4,768 21	648 03	† 17 73 47 76	† 48 5 48	5,426 77	h 9 56	10,924 02
1888*†	----------	7,734 75	439 15	35 23	† 1 11 82 90	† 01 4,518 08	h 905 43 j 227 41	13,944 07
1889*†	4,038 83	5,784 81	344 74	† 20 91 107 19	137 99	6,041 47	h 11 96	16,487 90
1890*†	3,398 69	7,224 82	789 50	† 4 98 46 90	† 1 25 l 06 159 20	4,861 51	h 10 62 k 67 m 613 74	17,111 95
1891*†	5,985 09	5,012 47	1,502 33	124 88	† 28 373 36	----------	h 4 44	13,002 85
1892†	9,059 25	4,727 65	1,426 17	41 82	† 30 269 48	5,390 36	h 73 18	20,928 21
1893†	650 40	4,646 94	1,273 75	54 39	17 84	† 11 326 42	b 31 21	7,001 06
Totals	$23,152 44	$71,926 29	$45,231 62	$5,432 14	$8,935 27	$183,701 64	$30,642 56	$369,021 96

* See Auditor General's report for 1891, p. 410.
† Under new tax law unless preceded by †.
a Under Sec. 124, Act 169, 1869.
b State bids.
c Taxes, etc., on part-paid lands, collected at land office.
d Twice charged: under Sec. 124; also, under Secs. 108-9, tax law.
e Uncollected taxes of 1881.
f Local tax, interest and collection fee.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$15,495 33		$32,168 14	$2,434 10		$50,097 57	$20 18	$30,453 24
14,957 91		31,901 86	2,370 76		49,230 53		23,407 74
23,407 74		16,946 32	2,341 43		42,695 49		12,850 70
12,850 70		c 39 82 19,255 05	1,847 23	b $3,178 15	37,170 45		16,231 35
16,231 35		c 69 30 13,583 49	1,808 80	b 2,637 93	34,330 87		8,827 94
8,827 94		c 36 17 21,771 85	1,864 01	b 6,936 85	39,436 32		18,856 96
18,856 96		c 60 69 8,754 52	1,844 99	b 3,705 61	33,222 77		5,559 49
5,559 49		c 262 41 d 7 24 12,517 15	1,144 41	b 4,907 81	24,398 51		10,060 22
10,060 22		c 119 39 15,061 16	1,245 93	b 1,427 36	27,914 06		9,998 32
9,998 32	$1,989 06	†c 195 05 c 20 02 f 2,738 02 g 1,214 32	† 808 08	†b 2,060 88	19,023 75		2,651 77
2,651 77	† 2,660 38 2,974 71	c 31 81 g 1,779 57 f 9,183 96 c 130 73	† 215 72	†e 3,587 14	23,215 79		730 87
730 87	† 216 62 2,596 61	†c 4 91 c 199 98 f 11,351 61 g 985 59	† 11 53		16,038 72		2,478 09
2,478 09	† 52 10 5,165 70	c 165 69 i 6,940 66 g 1,475 89	† 2 84		16,280 47		1,346 89
1,346 89	† 7 00 4,303 83	g 1,060 43 c 142 79 f 5,213 89	† 38	j 227 41	12,302 62		1,378 60
1,378 60	† 18 00 905 31	i 4,951 69 c 154 87 g 2,268 51	† 85	j 227 41	9,905 24	4,038 83	
	6,331 50	i 5,561 53 c 68 69 g 1,127 49			13,089 21	3,398 69	
	† 23 16 5,297 85	c 217 66 i 4,188 37 g 1,400 49	† 33		11,126 86	5,985 09	
		c 66 96 g 1,174 56 i 2,702 08			3,943 60	9,059 25	
	† 5 23 17,648 13	c 268 71 i 1,468 51 g 387 12	† 11		20,277 81	650 40	
	4,894 63	f 61 55 g 862 29 c 205 41			6,023 88	977 18	
$144,832 18	$35,088 82	$242,965 47	$17,941 50	$28,896 55	$489,724 52	$24,129 62	$144,832 18

g State tax returned to Auditor General's office.
h Local tax, interest and collection fee refunded at Auditor General's office.
i Local tax and interest before and after sale.
j Under Sec. 2, Act. 141, 1857.
k Error in sale, October, 1888—delinquent State.
l Interest on error referred to in note "k."
m Paid at Northern Asylum for Insane.

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Table No. 201—*Amounts charged and credited in account with* **Kent**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$149,859 80	$415,280 21	$243,277 68	$17,288 73	$30,643 68	$7,006 30	----------	$363,361 40
1875*-----	3,312 44	44,454 71	12,481 31	a 267 28 1,513 43	1,856 66	b 88 81	----------	63,974 64
1876*-----	5,627 79	25,647 95	18,137 21	1,030 16	2,117 20	b 174 48	c$13,191 67	64,926 46
1877*-----	17,296 01	35,471 61	16,994 47	2,055 39	3,413 33	b 96 29	c 15,540 81	90,876 91
1878*-----	16,688 67	52,701 05	19,500 57	f 10 60 1,158 51	g 3 69 3,991 12	b 111 95	c 16,874 26	111,040 42
1879*-----	14,901 91	41,792 49	18,771 46	2,255 88	3,406 29	b 173 71	c 13,831 58	95,123 27
1880*-----	25,212 91	56,739 65	18,742 14	2,146 51	4,437 98	b 70 04	c 10,996 82	118,346 05
1881*-----	6,268 40	39,602 80	18,146 54	3,808 39	2,547 00	b 96 85	c 8,970 68	79,440 66
1882*-----	11,881 14	46,555 85	14,369 72	840 21	2,794 76	h 49 58	c 8,647 47	85,138 73
1883*†----	11,865 85	41,600 01	†8,880 02 372 46	† 4,928 20 70 49	† 1,863 24	†h 69 39	†i15,116 17	84,766 83
1884*†----	11,430 56	60,079 24	†5,980 76 797 45	†f 38 10 † 597 45 88	†g 28 23 † 1,377 39 06	† 15,136 07 229 83	h 27 55	95,673 57
1885*†----	4,860 00	36,590 24	1,120 03	† 2,131 64 92 04	† 307 12 634 60	† 2 71 234 58	h 42 35	46,015 31
1886*†----	39,104 57	67,440 65	† 36 37 3,136 70	† 160 91 77 43	† 150 41 6 38	† 49 59 435 85	m 7 99 h 116 40	110,723 25
1887*†----	883 55	57,218 55	† 18 33 2,363 47	† 1,338 40 193 93	† 12 92 961 87	† 37 34 233 43	m354 65 h 202 70	64,324 14
1888*†----	56,217 70	92,317 00	3,358 79	† 413 26 66 30	† 83 07 1,367 52	† 62 4,427 67	m271 40 o2,728 88 p 393 29	162,145 50
1889*†----	39,990 00	69,417 71	2,930 33	† 112 41 163 55	† 24 65 38 73	† 17 571 04	p 237 15 m269 90	163,800 64
1890*†----	911 89	86,697 82	3,018 39	† 366 30 120 80	† 6 74 12 72	† 05 788 54	p 249 09 m139 31	92,311 65
1891*†----	1,686 26	60,149 64	3,501 86	† 120 18 310 59	† 21 98 471 75	† 17 350 62	p 299 48 m185 22	67,097 75
1892†-----	30,842 73	63,887 15	4,366 06	† 318 16 260 56	† 7 21 35 70	† 05 692 47	m104 08 p 307 27 r 29 45	100,850 84
1893†-----	2,611 39	62,796 53	2,239 38	s 05 † 528 36 271 77	† 19 09 1,011 79	25 68	m 51 96 p 316 43	69,872 43
Totals .	$501,458 57	$1,456,940 86	$423,042 50	$45,056 80	$63,654 88	$31,158 88	$108,503 96	$2,629,811 45

* See Auditor General's report for 1891, page 412.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c State bids.
d Twice charged; under Sec. 124, also under Secs. 108–9, tax law.
e Taxes, etc., on part-paid lands, collected at land office.
f Unpaid sales of 1872; charged under Sec. 1105, C. L. 1871.
g Interest on amount referred to in note "f."
h Paid institution for the D. and D.
i Taxes collected under act 275, 1881, on lands rejected or charged back, and interest.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$30,087 71	$311,337 59	$374,044 62	$24,018 31	$288 64	$740,276 87	$153,172 24	$30,087 71
----------	30,398 23	26,579 58	1,369 04	----------	58,346 85	5,627 79	
----------	10,477 46	d 3 73 35,494 84	1,654 42	----------	47,630 45	17,296 01	
----------	25,182 99	e 19 25 34,856 60	1,928 73	o 12,191 67	74,179 24	16,688 67	
----------	41,975 31	e 13 83 36,116 55	2,492 01	o 15,540 81	96,138 51	14,901 91	
----------	18,485 34	32,433 24	2,127 52	o 16,874 26	69,920 36	25,212 91	
----------	63,637 59	e 84 37 30,866 79	3,657 82	o 12,831 58	112,077 65	6,268 40	
----------	30,234 99	e 7 98 24,368 93	1,950 80	o 10,996 82	67,559 52	11,881 14	
----------	39,947 11	e 34 25 i 501 95 21,682 21	2,130 65	o 8,970 68	73,272 88	11,865 85	
----------	† 23,426 85 38,323 38	†e 116 92 l 1,285 53 k 86	† 1,535 26	†o 8,647 47	73,336 27	11,430 56	
----------	† 11,389 39 60,895 40	†e 11 26 l 1,962 09 k 238 37	† 1,200 89	†j 15,116 17	90,813 57	4,860 00	
----------	† 4,459 17 844 97	†d 16 69 l 1,111 03 k 241 61	† 237 27	----------	6,910 74	39,104 57	
----------	† 2,186 10 105,298 72	†e 47 36 l 2,091 80 n 97 81	† 117 91	----------	109,839 70	883 55	
----------	† 183 15 2,721 54	†e 44 90 e 10 46 l 1,694 21 k 713 41	† 10 89	o 2,728 88	8,106 44	56,217 70	
----------	† 1,349 38 64,405 49	†e 2 42 n 610 63 l 2,994 21 q 88	† 63 29 32	o 2,728 88	72,155 30	39,990 00	
----------	† 416 30 159,579 62	n 815 46 l 2,058 03	† 19 34	----------	s 162,888 75	911 89	
----------	† 114 04 87,087 42	n 773 67 l 2,645 10	† 5 16	----------	90,625 39	1,686 26	
----------	† 371 30 33,363 99	n 575 72 l 1,926 86	† 16 65	----------	36,255 02	30,342 73	
----------	† 121 98 95,532 16	n 326 07 l 2,253 78	† 5 46	----------	98,239 45	2,611 39	
----------	† 322 94 3,060 32	l 2,180 22	† 14 46	----------	5,577 94	64,294 49	
$30,087 71	$1,267,630 73	$643,961 11	$44,555 70	$107,915 86	$2,094,151 10	$365,748 06	$30,087 71

j Uncollected taxes of 1881.
k Local taxes, interest and collection fee.
l State tax returned to A. G. O.
m Local tax, interest, and collection fee refunded A. G. O.
n Local tax and interest, before and after sale.
o Under Sec. 2, act 141, 1887.
p Paid at School for Deaf.
q Del. State charged back June 30, 1887, since paid.
r Paid School for the Blind.
s Error in amount charged back, June 30.

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Table No. 202.—*Amounts charged and credited in account with* **Keweenaw**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1862 to'74*	$109,088 90	$42,378 29	$40,880 80	$6,659 37	$9,963 91	$1,843 15	----------	$210,813 90
1875*	----------	2,251 41	3,216 66	a 197 94 112 22	158 22	b 9 92	----------	5,945 47
1876*	----------	1,298 94	3,361 64	63 63	382 60	b 49 31 2,871 91	d$3,471 25	11,499 28
1877*	----------	915 40	2,947 78	78 47	386 86	3,716 17	d 3,372 68	11,417 36
1878*	----------	1,360 03	1,618 82	e1,144 28 185 42	f 37 39 458 50	3,039 05	d 4,673 69	12,467 18
1879*	----------	1,078 52	1,382 41	158 61	499 41	4,608 43	d 6,447 72	14,175 10
1880*	----------	1,464 25	1,207 58	41 66	529 50	5,698 09	d 4,496 99	13,438 07
1881*	----------	1,022 01	841 77	114 42	395 69	3,748 45	d 4,130 51	10,252 85
1882*	----------	1,128 62	524 88	3 77	360 31	3,394 06	d 3,278 78	9,190 42
1883*†	----------	1,008 49	† 196 00 23 79	† 6 75 5 89	† 328 61	† 3,462 04	†g 4,446 51	9,478 08
1884*†	----------	1,456 46	†1,038 99 92 44	23	† 217 67 02	† 4,849 89 1,973 95	----------	9,629 65
1885*†	486 58	887 02	281 27	† 276 24 1 23	† 45 28 10	† 39 1,006 19	----------	2,984 30
1886*†	264 07	1,634 93	427 87	5 64	† 19 34 37	† 17 1,075 81	1 8 99	3,437 19
1887*†	----------	3,496 69	418 56	3 08	35	2,889 04	----------	6,807 72
1888*†	----------	5,672 15	372 54	10 43	83	2,652 77	l 16 40 m 166 76	8,891 88
1889*†	----------	242 19	284 15	o 742 75 12 09	78	1,784 28	----------	7,066 25
1890*†	535 46	298 20	228 89	10 78	99	735 26	l 14 38	6,823 96
1891*†	----------	3,675 81	803 50	16 04	1 17	728 53	----------	5,225 05
1892†	41 94	3,833 23	401 78	13 37	4 44	390 36	----------	4,685 12
1893†	109 24	3,767 79	260 63	p 03	94	242 65	----------	4,381 33
Totals	$110,525 59	$87,870 43	$60,812 83	$9,813 50	$13,793 28	$51,269 87	$34,524 66	$368,610 16

* See Auditor General's report for 1891, p. 414.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c ½ mining tax collected during fiscal year.
d State bids.
e Judgment and cost in Gibson case.
f Interest on amount referred to in note "e."
g Uncollected taxes of 1881.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$56 59	$23,641 70	$75,214 27	$3,510 26	$4,311 49	$106,734 31	$109,088 30	$5,008 71
4,952 12	.....	6,398 21	552 78	c 634 99	12,538 10	.....	6,592 63
6,592 63	.....	6,791 30	768 97	c 776 07	14,928 97	.....	3,429 69
3,429 69	.....	7,607 78	774 96	c 896 99 3,471 25	16,180 67	.....	4,763 31
4,763 31	.....	8,601 08	914 63	c 1,195 25 d 3,372 68	18,846 90	.....	6,379 72
6,379 72	.....	4,968 04	908 79	c 444 45 d 4,673 69	17,374 69	.....	3,199 59
3,199 59	.....	5,057 40	792 66	c 719 08 d 6,447 72	16,216 40	.....	2,778 33
2,778 33	.....	3,703 46	610 16	c 724 80 d 4,496 99	12,313 74	.....	2,060 89
2,060 89	.....	5,364 81	585 07	c 1,074 78 d 4,130 51	13,216 04	.....	4,025 62
4,025 62	† 62 89 743 92	h 278 97 i 175 60	† 498 17	† c 728 67 d 3,278 78	9,787 62	.....	309 54
309 54	† 611 74 1,190 45	i 1,037 34 h 358 49 j 136 13	† 252 31	† g 4,446 51 c 805 56	9,143 07	486 58	
.....	† 657 47 962 58	h 217 11 i 75 14	† 34 97	c 772 96	2,720 23	264 07	
.....	† 280 81 1,661 38	h 405 55 k 187 01	† 14 94	c 1,040 23	3,589 92	.....	152 73
152 73	3,237 61	h 682 10 i 1,866 99	.....	m 166 76 c 1,031 07	7,137 26	.....	329 54
329 54	4,837 22	k 3,044 60 h 1,157 11	.....	m 166 76 n 426 29	9,961 52	.....	1,069 64
1,069 64	3,907 74	k 640 71 h 679 45	.....	n 233 25	6,530 79	535 46	
.....	5,209 59	k 515 97 h 1,015 39	.....	n 200 34	6,941 29	.....	117 33
117 33	3,231 03	h 870 94 k 533 84	.....	n 379 97	5,183 11	41 94	
.....	3,629 49	h 692 60 k 6 70	.....	n 247 09	4,575 88	109 24	
.....	3,559 07	q 29 49 h 520 01	.....	.....	4,138 57	242 76	
$40,217 27	$57,504 69	$138,828 54	$10,213 67	$51,294 91	$298,059 08	$110,768 35	$40,217 27

h State tax returned to Auditor General's office.
i Local tax, interest and collection fee.
j Taxes, etc., on part-paid lands, collected at land office.
k Local tax and interest, before and after sale.
l Local tax, interest and collection fee refunded at A. G. O.
m Under Sec. 2, act 141, 1887.
n 1-5 mining tax collected during fiscal year.
o Erroneous credit for redemption of sold State bids, delinquent local.
p Error in amount charged back June 30.
q Erroneous charge in June, 1892.

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Table No. 203.—*Amounts charged and credited in account with* **Lake**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1871to'74*	$328 07	$2,120 70	$5,419 23	$1,927 81	$812 35	$13,704 78	----------	$24,312 94
1875*	----------	745 69	23,984 47	a 20 15 339 76	714 85	13,000 64	----------	38,805 56
1876*	----------	490 22	13,677 66	54 77	1,398 21	12,448 32	c$4,446 38	32,455 56
1877*	----------	1,144 25	3,508 01	66 33	1,008 60	14,213 29	c4,621 58	24,562 06
1878*	----------	1,700 03	17,576 40	183 29	871 97	9,505 59	c2,514 34	32,351 62
1879*	----------	1,348 14	4,192 87	200 71	700 20	7,261 63	c3,622 99	17,326 54
1880*	----------	1,830 31	3,900 79	335 29	478 16	6,320 80	c1,668 24	14,533 59
1881*	----------	1,277 51	4,542 11	242 25	440 91	4,631 93	c2,742 75	13,877 46
1882*	----------	2,821 57	4,169 27	11 06	515 95	6,398 37	c2,098 40	16,014 62
1883*†	----------	2,521 22	† 288 93 208 32	† 83 03 9 20	† 378 32	† 5,706 71 d 40 60	†c2,791 87	12,028 20
1884*†	----------	3,641 16	† 827 66 213 19	† 5 81 3 21	† 138 69 22	† 3,104 86 5,811 41	h 4 75 d 7 50	13,757 46
1885*†	14 98	2,217 59	281 27	† 45 20 14 50	† 40 71 1 31	† 33 23 3,386 96	h 14 91	6,050 66
1886*†	----------	4,087 31	856 25	† 18 03 16 75	† 3 16 87	† 02 4,746 62	h 53 23	9,782 29
1887*†	----------	2,543 05	431 94	19 05	† 45 1 94	† 8 17 2,329 19	h 18 61	5,352 40
1888*†	----------	4,125 20	419 55	† 10 01 17 18	1 30	2,551 41	h 51 66 j 121 28	7,297 59
1889*†	----------	3,085 23	442 75	m 11 35 9 00	† 60 62	2,347 01	h 28 92	5,925 48
1890*†	----------	3,858 24	527 58	† 18 06 31 85	4 15	4,449 05	h 11 03	8,894 96
1891*†	228 84	2,673 32	579 88	† 1 53 27 57	† 1 08 12 42	† 01 2,188 50	n 15 66 h 5 15	5,733 96
1892†	21 60	1,916 61	798 04	16 65	† 09 4 75	1,602 20	h 22 11	4,382 05
1893†	476 61	1,883 89	1,007 65	† 69 85 p 03 10 41	28 38	411 23	----------	3,888 05
Totals	$1,070 10	$45,966 24	$87,852 82	$3,819 69	$7,560 26	$126,202 53	$24,861 41	$297,338 05

* See Auditor General's report for 1891, p. 416.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Taxes, etc., on part-paid lands collected at land office.
c State bids.
d Paid School for the Blind.
e Uncollected taxes of 1881.
f Local tax, interest and collection fee.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$13,277 93	----------	$49,855 66	$3,333 46	----------	$71,467 05	$328 07	$47,482 18
29,204 25	----------	b 57 32 32,905 10	3,406 04	----------	65,572 71	----------	26,767 15
26,767 15	----------	b 194 47 17,400 62	2,583 36	----------	46,955 60	----------	14,500 04
14,500 04	----------	b 134 41 13,855 25	1,811 44	c $4,446 38	34,747 52	----------	10,185 46
10,185 46	----------	b 96 29 26,822 49	2,051 97	c 4,621 58	43,777 79	----------	11,426 17
11,426 17	----------	b 119 63 6,814 46	1,198 91	c 2,514 34	22,073 51	----------	4,746 97
4,746 97	----------	b 135 80 11,335 80	971 94	c 3,621 99	20,813 50	----------	6,279 91
6,279 91	----------	b 92 76 11,056 77	971 90	c 1,668 24	20,069 58	----------	6,192 12
6,192 13	----------	b 264 04 12,444 92	964 06	c 2,742 75	22,607 89	----------	6,593 27
6,593 27	$1,777 46	†b 93 36 b 57 59 f 260 41 g 71 13	† 571 70	†c 2,098 40	12,163 33	----------	135 12
135 12	† 476 68 3,109 40	†b 10 72 g 889 95 f 6,103 53 b 66 13	† 159 10	†c 2,791 87	13,742 48	14 98	
----------	† 582 26 2,033 92	†b 32 12 b 152 20 f 3,051 65 g 482 82	† 30 94	----------	3,366 91	----------	316 25
316 25	† 45 89 3,994 37	†b 25 79 b 267 12 i 4,636 22 g 754 03	† 2 79	----------	10,042 46	----------	260 17
260 17	2,776 65	g 470 48 f 2,110 93	† 56	j 121 28	5,740 07	----------	387 67
387 67	3,728 10	i 2,301 79 b 379 81 g 837 56 k 11	l 02	j 121 28	7,756 35	----------	458 76
458 76	† 10 09 2,765 71	i 2,707 12 g 690 30	† 52	----------	6,632 50	----------	707 02
707 02	3,225 39	i 3,653 32 g 971 31 b 109 08	----------	----------	8,666 12	228 84	
----------	† 18 32 2,617 29	i 2,332 30 g 707 32	† 6 19 † 83	o 11	5,712 36	21 60	
----------	1,780 84 † 1 55	i 1,584 72 g 533 26	† 07	----------	3,905 44	476 61	
----------	1,010 57	h 149 20 g 493 67	----------	----------	1,653 44	2,234 61	
$136,438 26	$29,984 49	$221,218 83	$18,075 80	$24,749 22	$430,466 60	$3,304 71	$136,438 26

g State tax returned to Auditor General's office.
h Local tax, interest and collection fee refunded A. G. O.
i Local tax and interest, before and after sale.
j Under Sec. 2, act 141, 1887.
k Error in del. State tax charged back June 30, 1886.
l Interest on error referred to in note "k."
m Erroneous credit for redemption of sold State bids, delinquent local.
n Paid School for the Deaf.
o Error in credit of 1889 tax returned delinquent.
p Error in amount previously charged back.

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Table No. 204.—*Amounts charged and credited in account with* **Lapeer**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$94,695 69	$129,617 44	$144,944 90	$14,663 42	$15,502 73	$2,062 45	----------	$401,486 63
1875*	4,660 34	9,084 35	4,839 30	a 55 67 110 06	693 36	b 69 04	----------	19,462 12
1876*	125 53	5,212 33	4,153 34	165 49	297 22	b 68 89	e$1,688 04	11,710 84
1877*	----------	7,151 54	3,985 51	181 99	529 57	b 12 85	e 5,166 18	16,547 64
1878*	6,596 69	10,625 91	2,847 83	377 99	941 50	b 57 06	e 2,524 54	23,970 32
1879*	3,841 94	8,425 91	2,781 15	122 89	788 79	b 55 94	e 4,757 13	20,773 76
1880*	3,411 58	11,439 45	3,391 82	160 69	788 95	b 20 59	e 3,490 45	22,703 53
1881*	760 73	7,984 44	2,334 98	118 45	471 16	b 23 23 527 80	e 2,164 98	14,385 77
1882*	----------	18,340 18	2,324 49	212 92	620 86	f 35 99 1,295 10	e 1,311 25	24,140 79
1883*†	----------	16,387 88	† 396 70 78 94	† 58 49 1 01	† 81 39	† 414 13	†g1,166 70	18,585 24
1884*†	----------	23,667 53	† 720 82 145 98	† 122 64 33	† 83 35 03	† 1,533 24 71 18	j 32 33 f 25 06	26,402 43
1885*†	423 59	14,414 34	201 54	† 98 35 6 51	† 28 12 54	† 7 92 172 06	j 18 f 99 59 k 54 88	15,507 62
1886*†	190 76	26,567 53	637 74	† 422 63 23 33	† 13 90 2 42	† 421 01 93 12	f 78 63	28,451 07
1887*†	531 69	17,166 57	558 06	†1,326 32 21 24	† 29 11 2 07	† 23 240 85	k 37 31 f 73 31	19,985 76
1888*†	589 95	27,845 10	524 62	† 588 58 11 64	† 32 91 94	† 67 2,120 54	k 13 08 m818 67 n 85 94	32,652 64
1889*†	580 57	20,325 31	279 42	† 619 40 26 79	† 31 90 1 81	† 14 314 30	n 85 31 k 13 56	22,778 51
1890*†	636 15	36,009 34	427 08	†1,582 52 23 24	† 37 16 2 13	† 29 184 03	n 119 28 k 13 98	29,035 20
1891*†	1,700 64	18,044 89	597 60	†1,039 55 11 29	† 94 54 1 76	† 73 77 69	n 95 96 k 11 64	21,676 29
1892†	1,358 38	17,888 40	407 00	† 2 60 67	† 62 38 05	† 46 100 47	n 151 39	19,971 71
1893†	185 09	17,583 02	466 76	† 10 75 27 20	† 16 7 28	21 15	n 101 31 k 16 61	18,419 33
Totals	$120,289 32	$434,229 81	$176,145 08	$22,114 55	$21,198 08	$10,008 15	$24,667 21	$808,647 20

* See Auditor General's report for 1891, p. 418.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c Taxes, etc., on part-paid lands collected at land office.
d Twice charged: under Sec. 124; also under Secs. 108-9, tax law.
e State bids.
f Paid institution for the D. and D.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$25,582 54	$49,207 79	$239,099 89	$12,345 57	$477 35	$327,713 14	$99,356 03	$25,582 54
----------	9,500 00	c 3 69 d 14 77 9,361 54	456 59	----------	19,336 59	125 53	
----------	691 90	d 3 20 c 12 80 11,269 72	436 30	----------	12,413 92	----------	703 08
703 08	552 18	c 2 24 6,649 05	356 36	e 1,688 04	9,950 96	6,596 69	
----------	4,236 21	d 18 88 c 77 79 9,466 56	692 76	e 5,636 18	20,128 38	3,841 94	
----------	7,829 37	c 40 93 6,446 64	520 70	e 2,524 54	17,362 18	3,411 58	
----------	11,639 11	c 20 79 4,879 16	646 42	e 4,757 14	21,942 80	760 73	
----------	6,529 21	d 7 32 c 5 32 3,448 88	458 39	e 4,390 45	14,839 57	----------	453 80
453 80	18,715 44	c 165 56 2,162 23	594 39	e 2,164 98	24,256 40	----------	115 61
115 61	† 714 62 46,196 83	†c 207 28 c 4 11 h 224 22 i 38 89	† 101 94	†e 1,311 25	18,914 75	----------	329 51
329 51	† 451 03 23,400 02	†c 17 06 i 38 81 h 473 62 c 9 52	† 92 57	†g 1,166 70	25,987 84	423 59	
----------	† 406 16 14,400 56	†d 9 76 c 19 30 h 307 66 i 151 81	† 21 61	----------	15,316 86	190 76	
----------	† 86 64 26,840 83	†c 409 04 h 461 89 l 97 85	† 23 13	----------	27,919 38	531 69	
----------	† 421 93 17,605 55	h 244 77 i 281 79	† 23 10	m 818 67	19,395 81	589 95	
----------	† 1,347 97 28,948 45	†d 26 93 l 508 29 h 359 83	† 61 93	m 818 67	32,072 07	580 57	
----------	† 536 08 20,976 25	l 364 43 h 237 99	† 27 61	----------	22,142 36	686 15	
----------	† 628 69 26,176 64	†c 7 02 l 152 46 h 339 52	† 28 23	----------	27,334 56	1,700 64	
----------	† 1,598 80 18,234 81	c 4 45 h 249 97 l 158 49	† 71 89	----------	20,317 91	1,358 38	
----------	† 1,054 98 18,405 64	l 43 29 h 235 29	† 47 42	----------	19,786 62	185 09	
----------	† 2 64 17,850 62	i 8 96 h 188 85	† 12	----------	18,051 19	368 14	
$27,184 54	$345,188 45	$299,040 29	$18,007 03	$25,753 97	$715,174 28	$120,657 46	$27,184 54

g Uncollected taxes of 1881.
h State tax returned to Auditor General's office.
i Local tax, interest, and collection fee.
j Paid School for the Blind.
k Local tax, interest and collection fee refunded at A. G. O.
l Local tax and interest, before and after sale.
m Under Sec. 2, act 141, 1887.
n Paid School for the Deaf.

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Table No. 205.—*Amounts charged and credited in account with* **Leelanaw**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1864 to'74*	----------	$5,380 84	$8,955 93	$3,416 45	$618 79	$2,009 60	----------	$20,381 61
1875*	----------	745 79	1,623 29	a 72 23 75 08	74 95	----------	----------	2,561 24
1876*	----------	430 22	1,783 71	78 83	118 84	165 26	c$1,151 84	3,728 70
1877*	----------	686 55	1,608 29	146 69	160 49	635 57	c 1,709 35	4,946 94
1878*	----------	1,020 02	2,928 91	107 04	205 99	414 11	c 1,652 23	6,328 30
1879*	----------	808 89	1,929 09	171 88	169 40	287 45	c 1,729 71	5,096 42
1880*	----------	1,098 19	2,133 38	d 3 77 235 63	181 67	655 71	c 1,241 41	5,549 76
1881*	----------	766 51	1,422 61	93 41	116 39	60 89	c 1,300 41	3,760 22
1882*	----------	1,410 79	1,635 92	62 39	127 69	70 45	c 1,050 91	4,358 15
1883*†	----------	1,260 61	† 875 51 55 18	† 47 25 4 41	† 106 53	† 100 16	e†e1,461 20 f 83	3,911 18
1884*†	$278 71	1,820 59	† 690 93 95 45	† 155 11 08	† 98 52 01	1,505 33 565 18	----------	5,209 89
1885*†	486 23	1,108 79	† 8 63 159 64	† 56 53 3 36	† 35 69 30	† 4 81 605 96	----------	2,419 94
1886*†	73 05	2,043 66	410 69	† 19 18 5 72	† 3 54 85	† 03 518 87	j 11 20	3,086 79
1887*†	59 18	1,271 52	312 06	13 77	† 1 36 2 37 l 1 08	† 76 815 96	j 9 51 k 1 17	2,487 74
1888*†	----------	2,062 60	424 98	10 13	† 41 97	† 8 83 692 86	j 49 02 m 60 64	3,310 41
1889*†	5 54	1,542 61	270 32	3 01	† 1 28 19	† 79 39 360 68	j 10 53	2,273 55
1890*†	6 36	1,926 62	333 74	7 33	26 72	392 20	----------	2,693 03
1891*†	1,369 18	1,396 66	630 85	17 01	† 14 20 03	† 8 54 360 45	----------	4,252 36
1892†	268 52	1,597 18	479 81	† 19 82 19 01	† 24 6 31	† 11 68 477 25	----------	2,379 82
1893†	262 08	1,569 91	† 258 76 $29 42	n 03	† 6 27 1 01	60 71	j 10 95	2,499 13
Totals	$3,258 85	$29,888 45	$29,357 10	$4,845 19	$2,097 00	$10,868 67	$11,450 41	$91,765 67

* See Auditor General's report for 1891, p. 420.
† Under new tax law unless preceded by †.
a Under Sec. 124, Act 169, 1869.
b Taxes, etc., on part-paid lands, collected at land office.
c State bids.
d Taxes, etc., on part-paid lands charged back.
e Uncollected taxes of 1881.
f Interest on State tax collected in county after February 1, by township treasurer.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$17,228 55	$9 05	$19,587 93	$1,956 05	.....	$38,782 58	.....	$18,400 97
1,172 42	375 65	b 10 49 2,693 62	211 85	.....	4,634 31	.....	2,043 07
2,043 07	.....	b 14 77 3,108 62	267 17	.....	5,428 63	.....	1,704 98
1,704 98	.....	b 31 52 3,456 59	315 26	c $1,151 84	6,660 14	.....	1,713 20
1,713 20	.....	b 27 90 3,839 69	356 90	c 1,709 35	7,647 04	.....	1,318 74
1,318 74	.....	b 14 24 3,127 15	299 23	c 1,652 23	6,411 59	.....	1,315 17
1,315 17	.....	b 69 30 2,748 52	283 66	c 1,729 71	6,137 36	.....	587 60
587 60	.....	b 18 07 2,278 66	191 67	c 1,241 41	4,317 41	.....	557 19
557 19	.....	b 76 56 3,301 56	203 22	c 1,300 41	5,438 94	.....	1,080 79
1,080 79	1,139 00	†b 13 36 g 159 28 h 58 20	† 130 93	†c 1,050 91	3,632 47	$278 71	
.....	† 703 17 1,686 04	g 269 12 h 607 89 b 3 15	† 93 09	†e 1,461 20	4,773 66	436 23	
.....	† 515 64 1,049 50	†b 19 12 b 7 29 h 554 05 g 173 95	† 27 34	.....	2,346 89	73 05	
.....	† 51 45 2,186 83	g 271 67 i 511 03 b 3 88	† 2 75	.....	3,027 61	59 18	
.....	20 50 1,470 29	†b 8 60 g 152 21 i 46 36 h 776 98	† 86	m 60 64	2,536 48	.....	48 74
48 74	2,271 59	i 642 70 b 20 93 g 259 73	† 54	60 64	3,304 87	5 54	
.....	† 1 28 1,641 11	†b 76 34 i 324 95 b 22 46 g 198 00	† 3 05	.....	2,267 19	6 36	
.....	172 83	i 392 89 b 22 82 g 235 30	.....	.....	823 84	1,869 18	
.....	14 3,537 46	†b 8 21 b 34 75 g 131 60 i 271 85	† 33	.....	3,984 34	268 52	
.....	1,941 60	†b 11 23 b 21 42 g 146 83 i 496 21	† 45	.....	2,617 74	263 08	
.....	† 103 59 2,373 00	h 7 71 g 125 71 b 24 33	† 90	.....	2,635 24	.....	136 11
$28,770 40	$21,399 74	$51,478 60	$4,346 25	$11,418 34	$117,413 33	$3,358 85	$28,906 51

g State tax returned to Auditor General's office.
h Local tax, interest and collection fee.
i Local tax and interest, before and after sale.
j Local tax, interest, and collection fee refunded A. G. O.
k Error in return of sales in October, 1885.
l Interest on amount referred to in note "k."
m Under Sec. 3, act 141, 1887.
n Error in amount charged back, June 30, 1892.

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Table No. 206.—*Amounts charged and credited in account with* **Lenawee**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1841 to'74*	$94,249 90	$574,168 64	$87,225 51	$9,584 15	$27,330 39	$1,437 87	----------	$793,995 86
1875*	3,810 56	37,643 11	3,671 14	a 2,677 90 266 99	1,558 63	b 2 45	----------	49,627 78
1876*	4,210 78	21,718 02	3,034 46	106 45	1,127 90	b 49 23 1,500 00	c $1,259 92	33,006 36
1877*	1,851 27	30,894 61	2,526 95	74 16	1,157 60	b 15 34	c 1,528 53	38,048 48
1878*	359 58	45,900 91	4,029 52	113 78	1,547 35	b 11 59 462 68	c 1,108 28	53,533 69
1879*	1,242 12	36,399 91	3,125 34	416 26	1,280 91	b 42 50	c 1,020 35	43,358 39
1880*	----------	49,418 41	3,443 75	e 44 55 152 86	f 44 66 1,583 32	b 17 29	c 1,401 42	56,106 26
1881*	548 47	34,492 87	2,183 48	100 71	1,190 09	b 30 91	c 2,143 31	40,689 74
1882*	1,011 70	38,796 55	1,815 92	11 66	1,099 75	g 31 12	c 1,628 96	44,395 66
1883*†	----------	34,666 68	† 746 94 85 80	† 77 43 4 69	† 117 98	† g 31 68 i 2 35 500 32	†j 1,434 62	37,668 49
1884*†	33 04	50,066 03	† 733 95 116 21	† 23 49	† 76 90 246 06	† 1,561 15	g 21 44	52,878 27
1885*†	15,038 49	30,491 86	162 31	† 36 12 15 74	† 48 58 17 82	† 23 76 193 86	g 36 98	46,065 52
1886*†	----------	56,200 54	435 73	† 23 39 43 79	† 2 56 4 53	483 08	g 27 38	57,221 00
1887*†	114 52	35,602 65	447 56	153 43	† 1 66 12 94	† 93 98 59	i 6 70 g 34 13	36,473 10
1888*†	----------	57,762 80	675 49	17 56	483 92	1,713 72	p 27 30 o 1,697 97 q 26 19	62,394 96
1889*†	31,008 72	43,198 24	432 02	34 05	† 03 3 62	† 52 00 1,809 49	q 66 27 p 42 78	76,642 22
1890*†	67 94	53,945 31	356 97	† 15 59 12 17	78	146 15	q 36 44	54,631 30
1891*†	122 09	37,426 44	623 36	32 19	† 95 5 59	† 52 70 72	q 68 95	38,353 81
1892†	224 46	38,332 29	1,019 54	30 61	7 90	----------	q 72 47 i 12 81 p 14 26	39,714 33
1893†	238 54	37,677 92	315 54	† 2 69 5 79	2 54	----------	q 29 31 p 9 57	38,281 90
Totals	$154,132 18	$1,344,788 11	$117,207 09	$14,105 19	$38,957 92	$10,290 30	$13,806 33	$1,693,287 12

* See Auditor General's report for 1891, p. 422.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c State bids.
d Taxes, etc. on part-paid lands, collected at land office.
e Error in credit of returns—taxes of 1868.
f Interest on error referred to in note "e."
g Paid Institution for the D. D.

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County *since 1841.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$2,972 41	$499,664 54	$172,880 18	$20,793 14	$1,597 54	$698,907 81	$98,060 46	$2,972 41
----------	38,064 23	6,149 37	1,203 50	----------	45,417 00	4,210 78	
----------	24,488 62	5,761 70	904 77	----------	31,155 09	1,851 27	
----------	29,089 64	6,268 33	1,071 01	c 1,259 92	37,688 90	359 58	
----------	42,071 93	7,151 31	1,589 77	c 2,528 53	52,291 57	1,242 12	
----------	33,682 50	d 389 16 7,616 83	1,358 69	c 1,108 28	44,155 48	----------	597 07
597 07	45,202 75	7,198 20	1,589 42	c 1,020 39	55,557 79	548 47	
----------	33,007 38	4,154 21	1,115 03	c 1,401 42	39,678 04	1,011 70	
----------	38,300 08	d 8 67 h 94 07 2,722 35	1,253 30	c 2,143 31	44,521 78	----------	126 12
126 12	† 996 39 34,442 60	m 223 28	† 149 41 8 69	† k 60 00 c 1,628 96	37,635 45	33 04	
----------	† 132 32 35,881 66	d 7 20 m 301 45	† 82 03	†j 1,434 62	37,839 78	15,038 49	
----------	† 732 33 45,093 78	d 174 11 n 3 56 m 343 10	† 27 34 12 54	----------	46,386 77	----------	321 25
321 25	† 37 12 56,117 72	m 613 76 d 14 62	† 2 01	----------	57,106 48	114 52	
----------	† 25 04 35,762 97	m 362 55 n 110 02	† 93	o 1,697 97	37,959 48	----------	1,486 38
1,486 38	27,393 81	r 234 07 m 574 01	----------	o 1,697 97	31,386 24	31,008 72	
----------	75,712 14	†d 50 00 r 214 05 d 242 70 m 353 39	† 2 00	----------	76,574 28	67 94	
----------	† 03 54,128 83	r 106 21 m 277 14	----------	----------	54,509 21	122 09	
----------	† 16 54 37,719 08	s 70 72 m 232 49	† 52	----------	38,129 35	224 46	
----------	39,262 01	m 213 78	----------	----------	39,475 79	238 54	
----------	37,932 92	m 223 84	----------	----------	38,156 76	125 14	
$5,508 23	$1,264,959 36	$226,427 47	$31,064 10	$16,578 87	$1,544,533 03	$154,257 32	$5,508 23

h Drain taxes which have been paid.
i Paid School for the Blind.
j Uncollected taxes of 1881.
k Error in taxes, etc., charged back.
l Interest on amount referred to in note "k."
m State tax returned to Auditor General's office.
n Local tax, interest and collection fee.
o Under Sec. 2, act 141, 1887.
p Local tax, interest and collection fee refunded Auditor General's office.
q Paid School for the Deaf.
r Local tax and interest, before and after sale.
s Error in returns of delinquent State tax of 1889.

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Table No. 207.—*Amounts charged and credited in account with* **Livingston**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$76,242 80	$197,242 62	$31,915 86	$5,142 44	$12,734 19	$3,117 31	----------	$325,496 23
1875 *-----	5,802 01	16,620 33	826 41	a 2 10	920 81	----------	----------	24,171 66
1876 *-----	4,329 68	9,589 02	418 66	20 18	598 78	----------	b $124 62	15,080 94
1877 *-----	3,719 12	16,019 44	440 01	21 87	745 89	----------	b 175 50	21,121 83
1878 *-----	4,148 68	23,300 47	756 97	65 86	1,063 14	----------	b 606 24	30,411 36
1879 *-----	5,175 26	18,374 03	771 96	137 00	936 85	----------	b 127 62	26,022 72
1880 *-----	5,327 11	25,624 36	497 14	41 49	1,136 09	----------	b 220 03	32,856 22
1881 *-----	5,779 09	17,385 14	456 82	11 99	943 51	----------	b 92 05	25,168 60
1882 *-----	6,157 09	21,161 76	438 97	15 05	944 95	----------	b 155 12	28,872 94
1883 *†----	6,507 86	18,909 10	† 128 80 23 42	† 6 72 1 29	† 470 46	----------	†d 212 89	26,260 54
1884 *†----	6,978 64	27,308 75	† 20 96 59 68	† 18 52	† 490 12	40 01	g 27 79	34,944 50
1885 *†----	7,248 12	16,631 93	56 72	6 96	† 507 65 1 32	53 82	g 8 95	25,515 47
1886 *†----	7,652 26	30,654 84	200 70	5 38	† 539 82 34	22 30	----------	39,185 64
1887 *†----	8,264 78	16,072 85	142 88	15 23	† 575 62 2 11	15 82	g 31 95	28,121 19
1888 *†----	3,781 10	30,939 00	122 85	8 48	† 289 33 56	974 45	i 909 62	37,025 21
1889 *†----	150 74	23,139 24	114 20	5 15	† 6 42 31	† 03 143 26	j 33 77	23,593 12
1890 *†----	----------	28,899 27	99 08	† 3 25 15 69	† 2 09 1 27	† 45 87 296 23	----------	29,362 75
1891 *†----	60 07	20,049 88	257 80	11 93	† 20 72	237 39	----------	20,617 99
1892 †-----	71 24	20,443 89	302 04	17 33	3 14	62 65	† k 60 00 l 50 00	21,010 29
1893 †-----	107 20	20,094 90	m 19 64 220 59	† 11 96 10 03	† 04 2 13	† 1 02 105 69	n 8 14	20,581 34
Totals..	$157,712 81	$602,960 83	$38,292 08	$5,596 90	$22,897 58	$4,115 75	$2,844 29	$834,420 54

* See Auditor General's report for 1891, p. 424.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b State bids.
c Taxes, etc., on part-paid lands, collected at land office.
d Uncollected taxes of 1881.
e State tax returned to Auditor General's office.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$6,318 50	$153,692 87	$80,948 89	$8,346 64	$463 02	$249,669 92	$82,144 81	$6,318 50
----------	18,299 90	1,022 95	519 13	----------	19,841 98	4,329 68	
----------	10,030 91	c 201 83 826 18	302 91	----------	11,361 82	3,719 12	
----------	14,990 28	1,420 28	488 82	b 124 62	16,973 15	4,148 68	
----------	23,380 11	960 95	719 54	b 175 50	25,236 10	5,175 26	
----------	18,518 29	941 59	629 49	b 606 24	20,695 61	5,327 11	
----------	25,416 27	732 46	800 00	b 127 62	27,077 13	5,779 09	
----------	17,515 23	721 74	554 51	b 220 03	19,011 51	6,157 09	
----------	21,063 89	c 76 89 481 74	650 51	b 92 05	22,365 08	6,507 86	
----------	† 137 29 18,362 05	†c 25 10 e 68 90 f 13 83	† 14 60	†b 155 12	19,381 89	6,978 65	
----------	† 30 37 27,272 98	†c 17 10 c 18 70 f 29 31 e 103 36	† 11 67	†d 212 89	27,696 38	7,248 12	
----------	† 46 25 16,598 95	c 24 47 f 8 54 e 72 75	† 1 94 31	----------	16,753 21	7,762 26	
----------	† 14 77 30,719 40	†c 12 97 e 156 88 h 16 28	† 61	----------	30,920 01	8,264 73	
----------	† 4,000 00 19,157 15	†c 81 40 e 88 29 f 15 83	† 87 30 01	i 909 62	24,340 09	3,781 10	
----------	† 4,749 21 30,963 36	h 64 04 c 4 94 e 121 56	† 62 74	i 909 62	36,874 47	150 74	
----------	† 107 36 23,190 16	†c 44 78 h 142 26 c 230 29 e 114 96	† 6 00	----------	23,837 31	----------	244 19
244 19	† 02 28,819 19	c 61 07 e 170 63 h 4 87	† 2 71	----------	29,302 68	60 07	
----------	† 3 30 20,098 63	e 145 72 c 208 17 h 90 72	† 15	----------	20,546 75	71 24	
----------	20,662 98	c 69 17 †c 61 00 h 7 58	----------	----------	20,903 09	107 20	
----------	20,286 60	e 102 36 e 111 17 f 3 09 o 29 81	† 06	----------	20,430 73	150 61	
$6,562 69	$568,567 43	$90,892 43	$12,100 93	$3,996 38	$683,119 81	$157,863 42	$6,562 69

f Local tax, interest and collection fee.
g Paid Institution for the D. and D.
h Local tax and interest, before and after sale.
i Under Sec. 2, act 141, 1887.
j Paid School for the Deaf.
k Refundings Land Office.
l Paid School for the Blind.
m Error in May sales.
n Local tax, interest, etc., refunded at A. G. O.
o Error in May sales.

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Table No. 208.—*Amounts charged and credited in account with* **Luce**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1887*†								
1888*†	----------	d	----------	$250 33	$16 12	----------	----------	$266 45
1889*†	----------	d	----------	92	07	$3,679 51	b $10 87	3,691 37
1890*†	----------	d	$166 86	4 73	64	6,195 26	b 3 32	6,311 31
1891*†	----------	d	245 03	231 47	33 61	2,893 30	b 34 74	3,438 15
1892†	$157 80	$2,555 49	588 40 † 47 23	10 00	3 39 † 1 42	3,236 62 † 90	b 6 35	6,607 60
1893†	309 16	2,511 58	† 67 90 887 83	88 10	† 68 8 78	20 45	f 85 50	3,980 28
Totals	$466 96	$5,067 37	$1,943 25	$585 55	$64 71	$16,026 04	$141 28	$24,295 16

* See Auditor General's report for 1891, p. 426.
† Under new tax law unless preceded by †.
a Local tax and interest before and after sale.
b Local tax, interest and collection fee refunded at A. G. O.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
----------	----------	a $964 94	----------	----------	$964 94	----------	$698 49
$698 49	$266 45	a 2,938 58	----------	----------	3,903 52	----------	212 15
212 15	26 97	a 6,985 94	----------	----------	7,224 16	----------	912 85
912 85	305 41	a 2,042 87	c $19 22	----------	3,280 35	$157 80	
----------	2,104 97 † 48 65	a 3,129 27 e 1,014 65	† 90	----------	6,298 44	309 16	
----------	3,748 82	a 30 77 e 905 05	----------	----------	4,684 64	----------	704 36
$1,823 49	$6,501 27	$18,011 17	$20 12	----------	$26,356 05	$466 96	$2,527 85

c Charged in error in December quarter.
d State tax previous to 1892 charged Ontonagon county and adjusted by act of Legislature in 1887.
e Delinquent State tax.
f Amount paid Northern Asylum.

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Table No. 209.—*Amounts charged and credited in account with* **Mackinac**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1843 to '74*	$5,813 98	$13,318 75	$2,159 12	$3,113 18	$1,558 10	$15,628 66	.....	$41,591 79
1875*	.....	645 82	796 06	a 73 67 50 40	155 12	2,711 28	.....	4,431 80
1876*	.....	372 31	252 26	55 71	301 92	4,772 83	c$1,289 95	7,044 98
1877*	.....	915 40	1,456 19	71 31	358 59	4,723 82	c 2,309 52	9,834 83
1878*	.....	1,360 03	425 38	142 01	406 89	5,676 40	c 2,120 03	10,140 74
1879*	.....	1,078 52	2,339 63	1,197 88	453 51	6,160 03	c 2,724 33	13,943 90
1880*	.....	1,464 25	533 04	25 05	435 33	4,958 33	c 3,487 04	10,903 04
1881*	.....	1,022 01	1,984 00	275 77	694 44	10,628 84	c 3,751 49	18,356 55
1882*	.....	3,526 96	1,989 02	102 11	804 79	9,970 90	c 4,953 35	21,347 13
1883*†	.....	3,151 51	† 390 71 68 33	† 866 46 212 84	† 716 16	† 12,463 71	†f 3,803 16	21,672 88
1884*†	1,670 87	4,551 46	†1,176 90 122 18	† 3,367 74 23 29	† 207 67 27 48	† 3,467 10 9,400 48	k 28 58 l 234 45	24,278 18
1885*†	3,710 66	2,771 98	366 52	† 244 25 632 74	† 297 03 69 87	10,524 66	k 30 63 l 432 75 m 51 93	19,133 02
1886*†	2,509 88	5,109 14	1,486 30	† 455 46 307 58 n 02	† 13 64 22 07	† 12 13,047 59	k 34 95 l 120 79 m 32 15	23,139 69
1887*†	375 58	3,178 81	856 97	195 03	† 30 59 14 86	† 27 10,519 98	m 73 40 p 50 00 k 40 00	15,336 79
1888*†	.....	5,156 50	†3,359 65 1,556 54	† 2 90 133 35 n 1,473 78	10 16	10,861 88	m132 65 q 151 60 r 50 00	22,971 01
1889*†	2,566 89	3,856 54	789 26	289 22	† 303 06 62 56	† 85 60 6,891 70	r 74 72 p 96 20 m 32 56	14,898 22
1890*†	1,961 87	4,816 54	929 74	131 13	† 08 v 06 111 50	8,017 09	r 74 01 u 938 94 m 13 28	16,994 24
1891*†	3,320 67	3,341 65	1,926 59	348 04	166 05	† 02 3,927 27	r 71 47 u 356 54 m 27 71	13,086 01
1892†	3,308 20	2,555 49	957 24	1,808 70	300 13	2,378 68	u1,238 53 r 80 44 p 33 68 m 26 05	12,687 09
1893†	5,456 97	2,511 88	932 53	† 4 50 222 70	389 33	.....	m 23 56 r 69 23 u1,114 04	10,724 74
Totals.	$31,195 48	$64,705 05	$25,964 16	$15,778 82	$7,812 29	$156,807 19	$30,253 64	$332,516 68

*See Auditor General's report for 1891, p. 428.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Twice charged: under Sec. 124; also under Secs. 108-9 tax law.
c State bids.
d Error in taxes, etc., charged back, June 30, 1879.
e Interest on error referred to in note "d."
f Uncollected taxes of 1881.
g State tax returned to Auditor General's office.
h Local tax, interest and collection fee.
i Error in taxes, etc., charged back June 30, 1876.

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County *since 1843.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$44,494 01	$5,046 48	$29,997 43	$4,817 59	.....	$84,358 54	$5,813 98	$48,575 73
4,083 69	.....	b 5 75 5,938 46	525 24	.....	10,553 14	.....	6,121 34
6,121 34	.....	6,052 41	676 02	.....	12,849 77	.....	5,804 79
5,804 79	.....	7,551 41	777 25	c $1,239 95	15,423 40	.....	5,588 57
5,588 57	.....	9,391 80	886 78	c 2,209 52	18,176 67	.....	8,035 98
8,035 98	.....	9,642 83	1,062 13	c 2,120 03	20,860 92	.....	6,917 02
6,917 02	.....	13,139 26	1,156 39	c 2,724 33	23,937 00	.....	13,083 96
13,083 96	.....	d 1,110 20 10,904 66	e 160 87 1,537 04	c 3,487 04	30,233 77	.....	11,877 22
11,877 22	.....	15,899 57	1,523 08	c 3,751 49	33,051 36	.....	11,704 23
11,704 23	.....	g 1,407 05 h 853 15 †i 3 04	1,079 67 j 1 52	†c 4,958 35	20,002 01	1,670 87	
.....	† 463 65 2,299 24	g 3,029 16 h10,764 61	† 207 70	†f 3,803 16	20,567 52	3,710 66	
.....	† 4,473 71 2,176 87	g 1,211 16 h 8,645 40	† 116 00	.....	16,623 14	2,509 88	
.....	† 197 97 6,600 03	g 2,602 21 o13,323 25	† 10 65	.....	22,764 11	375 58	
.....	† 462 73 3,329 90	g 2,602 21 h11,257 60	† 24 89	q 151 60	17,338 93	.....	2,502 14
2,502 14	6,614 14	o 9,301 81 g 1,832 19 s 2 18	† 15	q 151 60	20,404 21	2,566 80	
.....	† 3,527 70 1,124 37	o 6,778 84 g 1,383 24	† 122 20	.....	12,936 35	1,961 87	
.....	† 1 39 3,322 32	o 8,615 61 w 3 11 g 1,231 12	† 02	.....	13,173 57	3,320 67	
.....	6,026 88	g 814 45 o 2,936 48	.....	.....	9,777 81	3,308 20	
.....	4,431 09	o 2,083 60 g 715 43	.....	.....	7,230 12	5,456 97	
.....	1,772 94	g 735 94 h 256 93 w 4 26	x 5 41	.....	2,775 48	7,949 26	
$120,160 93	$51,881 41	$202,057 81	$14,690 60	$24,742 07	$413,532 82	$39,144 74	$120,160 93

j Interest on amount referred to in note "i."
k Paid institution for the D. and D.
l Paid Eastern Asylum for Insane.
m Local tax, interest and collection fee refunded A. G. O.
n Error in credit of delinquent taxes.
o Local tax and interest, before and after sale.
p Paid School for the Blind.
q Under Sec. 2, act 141, 1887.
r Paid School for the Deaf.
s Error in taxes, etc., charged back June 30, 1887.
t Interest on error referred to in note "s."
u Paid Northern Asylum for Insane.
v Error in interest June 29, 1889, on charged back taxes and expense of sales.
w Taxes, etc., on part-paid lands collected at land office.
x Error in interest charged, March 31, 1892.

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Table No. 210.—*Amounts charged and credited in account with* **Macomb**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1841 to '74*	$105,513 13	$278,636 83	$44,136 91	$5,634 85	$17,654 57	$1,072 38	.....	$452,648 67
1875*	171 92	24,234 99	1,225 00	26 06	760 52	a 41 54	.....	26,460 03
1876*	169 03	13,982 27	1,367 07	c 5 52 7 49	d 16 464 82	a 35 45	.....	16,031 81
1877*	278 23	16,076 65	713 55	2 48	518 44	.....	.....	17,589 35
1878*	19 78	23,885 47	712 04	.....	722 98	a 40 00	.....	25,385 27
1879*	67 11	18,941 44	716 94	117 38	584 14	a 40 00	.....	20,467 00
1880*	111 35	25,715 87	853 26	50 19	783 00	.....	.....	27,513 68
1881*	147 00	17,949 02	502 90	.....	546 13	.....	.....	19,144 95
1882*	.....	21,161 76	594 50	9 06	510 86	.....	g $18 89	22,295 07
1883*†	.....	18,909 10	† 404 43 67 28	3 97	† 31 22	.....	†k 468 59	19,884 54
1884*†	171 13	27,308 75	† 130 06 80 11	† 9 28	† 28 76	† 294 01 56 67	l 16 55	28,105 32
1885*†	66 86	16,631 93	91 70	† 2 86	† 2 54	† 02	m 18 45 l 49 48	16,863 84
1886*†	53 44	30,654 84	289 07	† 155 91 60	† 20 04	.....	j 19 83	31,173 93
1887*†	234 94	20,980 13	204 90	3 11 4 75	† 11 04 33	† 5 87 11 48	l 28 48 m 71 81	21,566 84
1888*†	.....	34,032 90	351 10	38	† 19 02	1,909 99	o 9 06 n 1,000 59 p 85 25	37,489 48
1889*†	100 86	25,453 16	288 50	5 30	32	32 46	p 42 14 l 32 79	25,955 53
1890*†	21 63	31,789 20	163 85	31	02	33 24	p 9 90	32,018 15
1891*†	52 03	23,054 87	173 50	10 57	63	.....	p 12 54	23,304 14
1892†	88 13	23,638 24	202 94	† 39 67 6 02	1 78	24 61	p 26 94 l 48 58	24,071 91
1893†	143 51	23,234 71	107 29	.....	† 2 38 1 19	.....	o 6 27 p 31 15 r 17 59	23,544 09
Totals	$107,420 08	$715,272 14	$53,476 75	$6,095 76	$22,631 28	$3,597 72	$2,019 88	$910,513 61

* See Auditor General's report for 1891, p. 430.
† Under new tax law unless preceded by †.
a Paid D., D. and B. Asylum.
b Error in charges for taxes, etc., collected by county treasurer.
c Error in credit of delinquent taxes.
d Interest on error referred to in note "c."
e Error in taxes, etc., charged back.
f Interest on error referred to in note "e."
g State bids.
h Taxes, etc., on part-paid lands, collected at land office.

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County *since 1841.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
.....	$252,100 07	$84,606 49	$10,214 06	$43 00	$346,963 62	$105,685 05	
.....	23,793 05	b 1 00 1,679 77	817 18	.....	26,292 00	169 03	
.....	14,127 51	e 18 43 1,226 80	380 84	.....	15,753 58	278 23	
.....	16,371 22	689 22	509 13	.....	17,569 57	19 78	
.....	23,437 77	1,129 40	750 96	.....	25,318 16	67 11	
.....	18,805 72	e 8 95 954 93	f 6 42 579 63	.....	20,355 66	111 35	
.....	25,712 52	833 09	821 07	.....	27,366 68	147 00	
.....	17,858 13	797 71	599 04	.....	19,254 88	.....	$109 93
$109 93	20,766 26	919 34	694 73	.....	22,490 26	.....	195 19
195 19	† 476 01 17,844 70	†h 6 40 i 121 41 j 9 68	† 31 13	†g 18 89	19,703 41	181 13	
.....	† 107 93 22,218 49	i 170 53 j 46 99	† 25 93	†k 468 59	28,088 46	66 86	
.....	† 36 88 16,672 83	i 98 73	† 1 96	.....	16,810 40	53 44	
.....	† 2 90 30,743 77	192 16	† 16	.....	30,938 99	234 94	
.....	* 145 61 21,181 23	†h 5 52 e 12 68 i 123 45 j 41 99	† 9 01	n 1,000 59	22,519 08	.....	952 24
952 24	† 3 15 35,253 64	q 19 48 i 159 37	† 15	n 1,000 59	37,388 62	100 86	
.....	25,759 05	i 144 45 q 30 40	.....	.....	25,933 90	21 63	
.....	31,783 05	q 33 24 i 149 83	.....	.....	31,966 12	52 03	
.....	32,150 17	i 65 84	.....	.....	32,216 01	88 13	
.....	23,799 69	q 14 48 i 114 23	.....	.....	23,928 40	143 51	
.....	† 40 28 23,307 86	i 86 29 j 5 11	† 1 79	.....	23,441 33	102 76	
$1,257 36	$690,499 49	$94,516 39	$15,443 23	$2,531 66	$804,248 13	$107,522 84	$1,257 36

i State tax returned to Auditor General's office.
j Local tax, interest and collection fee.
k Uncollected taxes of 1881.
l Paid School for the Blind.
m Paid institution for the D. and D.
n Under Sec. 2, Act 141, 1887.
o Local tax, interest and collection fee refunded A. G. O.
p Paid School for the Deaf.
q Local tax and interest before and after sale.
r Erroneous credits given on local taxes in Dec., 1892, and Jan., 1893.

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Table No. 211.—*Amounts charged and credited in account with* **Manistee**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1856 to '74*	$476 02	$23,777 53	$29,566 74	$4,304 25	$2,176 24	$22,837 31	.....	$83,128 09
1875*	.....	3,527 70	6,168 80	a 146 01 1,307 04	294 83	1,122 77	.....	12,567 15
1876*	.....	2,085 29	9,490 84	335 90	698 19	d 1,225 17 1,814 97	e $4,042 56	19,642 82
1877*	.....	2,288 49	10,898 99	138 12	747 62	3,212 98	e 3,315 25	20,601 40
1878*	.....	3,400 07	8,942 66	357 12	622 68	d 656 18 3,136 50	e 3,744 67	20,859 88
1879*	.....	2,696 29	7,269 89	127 06	474 32	1,967 92	e 3,995 20	16,530 68
1880*	.....	3,660 62	9,760 05	185 10	632 61	2,746 82	e 3,987 44	20,972 64
1881*	.....	2,555 02	9,876 64	132 26	622 21	d 2,549 24	e 3,492 49	19,227 86
1882*	.....	4,937 74	7,898 92	60 19	475 42	f 40 08 999 91	e 3,556 25	18,058 51
1883*†	.....	4,412 12	†1,330 64 179 57	† 33 29 5 70	† 285 69	†f 1,322 96 34 37	†g 3,417 18	11,521 52
1884*†	.....	6,372 05	†1,177 96 327 39	† 275 12 6 00	† 198 91 42	† 4,026 37 3,214 26	f 25 94 j 297 21 k 16 09	15,937 72
1885*†	120 15	3,880 78	567 91	† 40 29 17 07	† 51 27 1 25	† 46 2,870 87	k 229 43 f 42 23	7,821 71
1886*†	.....	7,152 80	† 6 70 1,564 42	† 521 32 25 49	† 1 42 1 23	† 22 1,987 81	k 17 77 f 101 56 j 5,178 28	16,509 12
1887*†	5,463 51	8,900 66	† 1 12 1,914 36	† 11 12 33 93	† 26 56 303 72	† 9 70 1,961 84	k 23 23 f 80 43	18,740 29
1888*†	3,712 22	14,438 20	1,712 89	† 200 82 30 38	† 65 140 84	† 16 1,626 30	k 25 50 m 424 49 n 125 31	22,447 76
1889*†	.....	10,798 31	1,627 65	† 20 56 35 28	† 11 98 2 73	† 10 25 1,035 53	n 112 19 o 8 80 k 51 09	13,714 46
1890*†	.....	13,436 33	1,607 43	38 42	† 1 98 189 38	† 44 78 1,222 57	n 87 49 k 22 09	16,700 52
1891*†	12,822 02	9,356 61	2,446 98	53 06	† 2 02 8 53	† 44 95 1,413 21	n 167 91 k 18 79	26,334 08
1892†	350 28	11,499 69	† 1 97 1,895 23	44 96	† 07 18 89	† 03 1,326 23	n 151 21 k 13 77	15,802 33
1893†	578 62	11,303 37	1,211 61	a 01 7 28	17 84	509 93	n 133 63	13,762 29
Totals	$24,022 82	$150,479 67	$117,947 41	$3,493 16	$3,019 49	$64,902 70	$37,005 58	$410,870 83

* See Auditor General's report for 1891, p. 432.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Twice charged: under Sec. 124; also under Secs. 108–9, tax law.
c Taxes, etc., on part-paid lands, collected at land office.
d Paid Michigan Asylum for Insane.
e State bids.
f Paid Institution for the D. and D.
g Uncollected tax of 1881.
h State tax returned to Auditor General's office.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$87,799 05	.....	$83,522 55	$9,315 42	.....	$180,937 02	$476 02	$97,984 95
10,185 90	.....	b 21 81 c 200 59 12,672 24	1,198 44	.....	24,368 98	.....	11,801 83
11,801 83	.....	c 142 05 15,557 42	1,450 17	.....	28,981 47	.....	9,338 65
9,338 65	.....	c 126 01 12,535 00	1,359 63	e $4,042 46	27,401 75	.....	6,800 35
6,800 35	.....	c 154 27 13,511 56	1,170 56	e 3,315 25	24,951 99	.....	4,092 11
4,092 11	.....	c 226 76 13,474 40	1,010 78	e 3,744 67	22,548 72	.....	6,018 04
6,018 04	.....	c 148 35 14,096 15	1,172 59	e 4,995 20	25,430 33	.....	4,457 69
4,457 69	.....	c 333 31 12,978 64	1,040 22	e 3,987 44	22,787 30	.....	3,559 44
3,559 44	.....	c 100 90 12,509 60	800 13	e 3,492 49	20,462 56	.....	2,404 05
2,204 05	$3,870 02	†c 399 36 h 541 70 i 399 68	† 360 23	†e 3,656 25	11,629 29	.....	107 77
107 77	† 1,200 05 6,249 43	†c 223 25 c 210 70 i 3,406 91 h 792 38	† 209 85	†g 3,417 18	15,817 57	120 15	
.....	† 744 52 4,039 82	†c 24 80 c 119 19 i 3,188 04 h 566 88	† 39 48	.....	8,672 73	.....	851 02
851 02	† 22 72 789 62	c 203 23 i 1,277 64 h 789 62	† 1 11	.....	11,045 61	5,463 51	
.....	† 554 41 11,126 54	†5 10 h 791 49 c 267 28 i 1,845 77	† 9 91 2 99	m 424 49	15,028 07	3,712 22	
.....	† 10 97 19,467 87	†c 3 72 i 1,000 28 c 131 18 h 1,507 80	† 20	m 424 49	22,546 51	.....	108 75
108 75	† 198 86 11,434 01	†c 9 81 i 701 10 c 170 41 h 1,098 79 p 18	† 10 62 q 01	.....	13,732 54	.....	18 08
18 08	† 20 84 950 24	†c 86 28 i 1,231 82 e 147 77 h 1,418 97	†r 1 33 † 3 16	.....	3,878 50	12,822 02	
.....	† 02 23,447 40	i 928 93 c 160 18 h 994 61	† 2 66	.....	25,483 80	850 28	
.....	† 3 04 12,460 97	c 153 77 i 1,476 93 h 1,129 97	† 03	.....	15,223 71	578 62	
.....	11,667 64	n 1,034 40 i 65 66 c 83 87	.....	.....	12,851 57	910 73	
$147,542 73	$115,268 69	$220,919 16	$19,149 52	$30,499 92	$533,480 02	$24,998 54	$147,542 73

i Local tax, interest and collection fee.
j Paid Eastern Asylum for Insane.
k Local tax, interest and collection fee refunded A. G. Θ.
l Local tax and interest, before and after sale.
m Under Sec. 2, act 141, 1887.
n Paid School for the Deaf.
o Paid School for the Blind.
p Delinquent State erroneously charged back June 30, 1888.
q Interest on error referred to in note "p."
r Error in interest on taxes, etc., charged back June 30, 1886, and interest to June 30, 1889.
s Error in amount charged back June 30, 1892.

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Table No. 212.—*Amounts charged and credited in account with* Manitou

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1857 to'74*	$36 40	$2,903 17	$793 75	995 74	$146 00	$761 35	----------	$5,636 41
1875*	----------	143 41	48 05	a 48 05 38 33	6 50	----------	----------	264 55
1876*	----------	82 74	23 09	5 90	22 83	----------	b $484 07	618.63
1877*	----------	114 42	495 33	27 51	45 25	184 34	b 518 02	1,384 87
1878*	----------	170 00	731 26	256 68	57 08	167 85	b 740 56	2,123 43
1879*	----------	134 82	338 92	9 11	85 01	71 93	b 1,817 39	2,457 19
1880*	----------	183 03	540 76	83 98	126 10	1,264 91	b 1,179 89	3,378 67
1881*	----------	127 75	143 13	124 94	86 31	716 99	b 950 20	2,149 32
1882*	----------	352 70	186 34	4 83	79 09	274 26	b 1,372 65	2,269 87
1883*†	----------	315 16	† 303 51 17 22	† 5 58 1 73	† 86 42	† 1,096 63	†c 639 42	2,465 67
1884*†	193 60	455 14	† 64 18 7 11	† 157 30 3 57	† 29 96 3 42	† 702 68 112 80	----------	1,729 72
1885*†	388 68	277 20	173 23	† 9 99 9 91	† 11 01 16 36	167 68	----------	999 01
1886*†	----------	510 91	55 66	3 63	† 1 53 5 27	† 01 792 91	h 521 64	1,891 56
1887*†	658 02	127 15	74 70	----------	35 75	702 44	----------	1,598 06
1888*†	187 64	206 26	43 74	14 51	10 84	142 86	6 06	611 92
1889*†	216 44	154 26	17 66	23 66	11 52	145 98	----------	569 54
1890*†	182 99	192 66	32 28	288 74	43 37	173 55	----------	913 59
1891*†	327 55	133 67	437 45	8 99	26 12	----------	j 152 00	1,085 78
1892†	863 39	127 77	468 61	45 48	63 32	113 32	j 113 20 k 38 08	1,833 17
1893†	1,743 56	125 61	1 40	----------	108 26	----------	----------	1,972 83
Totals	$4,743 27	$6,837 88	$4,997 39	$2,148 37	$1,102 34	$7,592 45	$8,533 18	$35,953 83

* See Auditor General's report for 1881, p. 434.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b State bids.
c Uncollected taxes of 1881.
d State tax returned to Auditor General's office.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$3,904 34	$22 14	$5,388 10	$461 73	.....	$9,776 31	$36 40	$4,176 30
271 96	.....	378 15	33 00	.....	683 11	.....	418 56
418 56	.....	603 38	53 40	.....	1,075 34	.....	456 71
456 71	.....	945 51	95 35	b $494 07	1,081 64	.....	596 77
596 77	.....	2,027 22	151 31	b 518 02	3,293 32	.....	1,169 89
1,169 89	.....	1,283 44	172 56	b 740 56	3,366 45	.....	909 26
909 26	.....	1,021 88	199 35	b 1,817 39	3,947 88	.....	569 21
569 21	.....	966 06	140 44	b 1,179 89	2,855 60	.....	706 28
706 28	.....	1,146 29	134 01	b 550 20	2,936 78	.....	666 91
666 91	.....	d 83 77 e 30 00	† 118 74	†b 1,372 65	2,272 07	193 60	
.....	† 93 79 380 26	d 148 71 e 97 03	† 36 87	†c 639 42	1,396 08	333 68	
.....	† 158 40 14 28	d 178 88 e 154 03	† 3 07 7 30	f 691 88	1,202 79	.....	203 78
203 78	† 22 18 488 91	d 293 27 g 224 91	† 1 19	.....	1,233 54	658 02	
.....	696 01	d 88 88 e 619 07	40	i 6 06	1,410 42	187 64	
.....	142 87	d 132 82 e 113 73	.....	6 06	395 48	216 44	
.....	145 98	d 124 65 e 115 92	.....	.....	386 55	182 99	
.....	263 55	d 214 30 e 108 19	.....	.....	586 04	327 55	
.....	.....	g 149 82 d 72 57	.....	.....	222 39	863 39	
.....	24 90	e 65 71	.....	.....	90 61	1,742 56	
.....	49 36	d 53 75 g 4 02	l 38	.....	107 51	1,865 32	
$9,873 67	$2,497 58	$16,833 26	$1,609 10	$8,406 20	$39,219 91	$6,607 59	$9,873 67

e Local tax, interest and collection fee.
f Amount under J. R. No. 23, 1885.
g Local tax and interest before and after sale.
h Paid Michigan Asylum for Insane.
i Under Sec. 2, act 141, 1887.
j Paid Northern Asylum for Insane.
k Local taxes refunded at A. G. O.
l Error in charge for interest, March 31, 1892.

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Table No. 213.—*Amounts charged and credited in account with* Marquette

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1852to'74*	.....	$55,167 17	$62,195 77	$10,057 71	$4,462 71	$24,422 97	.....	$156,316 33
1875*	.....	5,721 76	10,430 79	a1,858 87 2,900 05	472 65	b 33 52 c 1,363 20 d 1,903 69	.....	24,189 30
1876*	.....	3,901 14	21,520 86	434 39	1,373 61	e 164 40 b 78 85 7,679 42	i $10,164 43	44,657 10
1877*	.....	4,576 99	23,042 92	2,457 18	2,121 01	b 113 11 6,345 03	i 27,964 85	65,621 09
1878*	.....	6,800 14	19,520 55	j 170 58 2,374 65	k 35 52 2,599 45	l 325 70 b 80 00 22,569 48	i 22,173 03	76,859 10
1879*	.....	5,392 53	24,362 55	425 05	2,407 86	b 30 00 13,068 34	i 20,195 95	65,932 33
1880*	.....	7,361 25	11,675 76	2,036 67	2,253 56	b 26 34 19,506 82	n 2 07 o 57 47 i 17,367 04	60,746 98
1881*	.....	5,110 04	11,830 92	565 35	1,668 01	b 39 91 13,433 13	i 12,671 56	46,318 92
1882*	.....	7,053 91	5,974 63	157 00	1,526 63	14,145 39	i 12,564 17	41,421 73
1883*†	.....	6,303 08	† 2,569 60 170 73	† 995 15 2 68	†1,199 49 g 15	†15,360 89 q 15 02	†r12,048 52 e 5 00	38,676 24
1884*†	$1,549 89	9,102 92	† 3,347 81 577 83	324 38 † 85	720 51 † 06	† 11,963 06 11,472 78	q 26 08 v 85	39,057 02
1885*†	1,937 02	5,554 98	† 66 63 816 55	† 275 29 13 14	† 122 84 1 43	† 78 9,709 87	v 5 02 q 51 81	18,544 38
1886*†	277 49	10,218 28	† 27 40 2,746 68	† 134 40 50 95	† 22 21 3 12	† 1 09 9,802 80	v 6 75 q 31 96	23,322 95
1887*†	182 34	19,072 85	† 7 90 2,516 56	† 10 72 13 27	† 9 88 278 24	† 36 9,958 04	v 152 19 x 49 95 q 74 43	32,326 78
1888*†	16,190 55	30,929 00	2,784 26	26 32	† 67 46 76	† 18 4,968 03	v 75 53 y 909 62 z 103 82	56,044 84
1889*†	.....	23,139 24	2,520 92	1a148 46 35 88	2 95	9,625 58	z 104 06 x 2 00 v 76 82	35,655 91
1890*†	.....	28,899 27	2,476 04	33 84	5 20	9,393 71	z 107 97 v 19 00	40,985 03
1891*†	.....	20,049 88	3,558 08	†2,385 23 65 23	13 54	8,800 96	z 76 06 v 65 83	35,014 78
1892†	.....	28,795 19	3,308 17	82 11	† 148 11 14 51	11,057 82	z 69 63 x 61 85 v 28 51	43,560 90
1893†	.....	28,303 60	† 80 82 5,478 03	155 63	† 1 23 33 90	† 55 9,827 59	v 41 36 x 25 15 z 68 21	44,016 07
Totals	$20,137 29	$310,812 22	$222,908 86	$27,740 53	$21,450 80	$248,293 66	$137,948 42	$989,291 78

* See Auditor General's report for 1891, p. 436.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c Transportation of troops to quell riot; paid from military fund.
d Services of troops to quell riot; paid from military fund.
e Error in charges for taxes, etc., received by county treasurer.
f Twice charged: under Sec. 124; also under Secs. 108-9 tax law.
g Interest on error referred to in note "e."
h Mining tax credited during year.
i State bids.
j Unpaid sales of 1874; charged under Sec. 1105, C. L., 1871.
k Interest on amount referred to in note "j."
l Transportation of troops to quell riot.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$109,101 27	$16,003 08	$119,995 41	$13,726 53	$19,205 77	$278,032 06	.....	$121,715 78
12,614 40	.....	e 293 87 f 28 10 20,762 19	g 50 44 2,016 00	h 5,968 65	41,733 71	.....	17,544 41
17,544 41	.....	48,813 00	3,327 59	h 4,194 43	71,909 43	.....	27,252 33
27,252 33	.....	38,046 44	4,154 56	h 3,527 84 i 10,164 43	83,145 60	.....	17,524 51
17,524 51	.....	42,072 97	4,529 48	h 3,172 50 i 27,964 85	95,264 81	.....	18,405 21
18,405 21	3,390 56	m 1 00 29,858 14	3,934 48	h 3,390 54 i 22,173 08	81,152 98	.....	15,220 65
15,220 65	.....	28,749 62	3,437 68	p 1,476 85 h 5,914 30 i 20,195 95	69,995 10	.....	9,248 12
9,248 12	.....	19,959 67	2,699 76	h 6,600 72 i 17,867 04	56,325 25	.....	10,056 33
10,056 33	.....	18,217 14	2,255 57	h 6,660 45 i 12,671 56	49,861 05	.....	8,439 32
8,439 32	5,573 65	s 729 24 t 510 36	† 1,652 08	† i 12,564 17 h 7,951 53	37,120 35	$1,549 89	
.....	† 3,721 37 8,019 56	t 2,747 46 s 1,482 57 n 48 47	† 739 99	† r 12,048 52 h 8,342 06	37,150 00	1,937 02	
.....	† 1,805 31 5,296 39	s 1,001 11 t 2,939 19	† 94 36	h 7,130 53	18,266 89	277 49	
.....	† 3[illegible]2 13 11,178 87	s 2,076 29 w 1,696 95	† 17 05	h 7,839 32	23,140 61	182 34	
.....	† 144 96 1,975 91	s 2,033 14 n 53 26 t 4,288 27	† 7 57	y 909 62 h 6,723 50	16,136 23	16,190 55	
.....	† 11 40 46,497 13	w 4,183 31 n 89 41 s 3,113 47	† 18	y 909 62 h 3,358 15	58,162 67	.....	2,117 83
2,117 83	24,604 08	w 6,713 38 s 2,924 82	.....	h 3,490 97	39,851 08	.....	4,195 17
4,195 17	27,612 96	w 5,862 55 3,624 51	.....	h 5,159 89	46,455 08	.....	5,470 05
5,470 05	20,709 83	w 3,415 57 s 2,618 41	.....	h 7,195 45	39,409 31	.....	4,394 53
4,394 53	† 2,420 61 29,137 35	w 3,734 71 s 1,898 68	† 108 27	h 9,511 62	51,205 77	.....	7,644 87
7,644 87	32,394 57	s 2,128 00 t 16 64	† 03	.....	42,184 11	1,831 96	
$269,229 06	$240,829 72	$419,727 37	$42,781 56	$263,983 88	$1,236,551 59	$21,969 25	$269,229 06

m Error in credit of delinquent taxes.
n Amount transferred to Houghton county for ½ mining tax collected from Steward mine.
o Amount transferred to Menominee county for ½ mining tax collected from Menominee mine.
p Amount transferred from Houghton county for ½ mining tax collected from Michigamme and Grand Central mines.
q Paid institution for the D. and D.
r Uncollected taxes of 1881.
s State tax returned to Auditor General's office.
t Local tax, interest and collection fee.
u Taxes, etc., on part-paid lands, collected at land office.
v Local tax, interest and collection fee refunded A. G. O.
w Local tax and interest before and after sale.
x Paid School for the Blind.
y Under Sec. 2, Act 141, 1887.
z Paid School for the Deaf.
1a Erroneous credit for redemption of sold State bids, delinquent local.

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Table No. 214.—*Amounts charged and credited in account with* Mason

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1857 to '74*	.....	$12,977 98	$31,466 35	$4,247 73	$2,667 98	$33,167 05	.....	$47,107 04
1875*	.....	1,505 72	23,607 59	a 29 59 530 20	315 89	1,039 90	.....	27,028 89
1876*	.....	868 72	4,458 02	720 64	520 10	c 22 97 5,068 93	d$2,725 62	14,385 00
1877*	.....	2,288 49	3,487 81	479 21	490 45	c 28 09 4,025 50	d 2,783 04	13,582 59
1878*	.....	3,400 07	5,329 08	762 21	433 34	17 69 c 2,197 24	d 2,204 83	14,344 46
1879*	.....	2,696 29	4,201 93	559 79	513 64	c 24 70 1,510 33	d 5,240 77	14,847 45
1880*	.....	3,660 62	4,311 53	416 32	535 84	c 910 57 3,013 69	d 2,542 99	15,390 56
1881*	.....	2,555 02	5,003 82	2,888 33	314 75	c 30 81 454 47	d 1,865 69	13,107 89
1882*	$166 50	4,232 35	6,358 49	99 09	380 56	.....	d 2,578 75	13,815 74
1883*†	3,000 30	3,718 82	† 1,719 02 109 11	† 216 48 4 03	† 398 72	†e 87 58	†f 2,649 78	11,916 84
1884*†	3,153 86	5,461 74	† 1,307 28 201 82	† 98 74 1 79	† 298 48 13	† 1,056 37 852 68	.....	13,432 89
1885*†	763 30	3,326 40	302 61	† 12 58 7 03	† 58 20 17	† 52 690 38	.....	5,161 69
1886*†	61 27	6,180 97	† 1 24 1,235 35	15 47	† 95 1 05	† 06 881 23	.....	8,327 59
1887*†	118 44	5,086 09	† 14 73 108 22	† 8 40 10 89	† 1 11 1 27	† 5 25 1,182 48	i 76 67	7,313 55
1888*†	.....	3,250 40	780 59	10 67	94 81	† 24 18 1,789 77	j 48 65 l 242 57 m 33 27	11,181 88
1889*†	.....	6,170 46	762 36	n 10 80 45 81	3 27	1,156 41	e 36 55 5 95	8,191 61
1890*†	.....	7,706 47	1,015 78	76 50	8 23	1,241 92	m 95 27	10,144 17
1891*†	427 56	5,346 68	1,325 99	63 90 28 55	7 84	59 47	m 39 22 j 75 58	7,374 74
1892†	5,339 21	5,749 84	1,370 74	† 23 17 22 52	† 1 71 28 16	.....	m 39 19 o 67 74	12,692 28
1893†	1,605 32	5,651 67	813 73	7 93	† 3 21 113 90	.....	o 32 24 m 42 63	8,270 62
Totals..	$14,685 76	$96,847 70	$39,973 19	$11,393 37	$6,700 73	$60,439 74	$23,527 00	$303,617 49

* See Auditor General's report for 1891, p. 438.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Taxes, etc., on part-paid lands, collected at land office.
c Paid D., D. and B. Asylum.
d State bids.
e Amount paid School for the Blind.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$68,737 86		$82,913 92	$3,114 05		$159,765 83		$85,658 79
16,920 98		b 11 27 18,141 06	1,921 53		36,994 88		9,965 99
9,965 99		b 163 75 8,825 96	1,054 50		20,010 20		5,625 20
5,625 20		b 61 88 7,869 74	836 16	d $2,725 62	17,118 60		3,536 01
3,536 01		b 112 71 12,714 92	922 59	d 2,783 04	21,069 27		6,724 81
6,724 81		b 74 71 8,204 14	898 79	d 2,204 83	18,207 28		3,359 83
3,359 83		b 114 65 7,297 94	773 91	d 5,340 77	16,887 10		1,496 54
1,496 54		b 190 75 8,164 59	546 52	d 2,542 99	12,941 39	$166 50	
		b 205 81 8,408 05	335 89	d 1,865 69	10,815 44	3,000 20	
	†$1,436 25 3,522 46	†b 657 19 b 27 60 g 316 79 h 54 73	† 169 21	d 2,578 75	8,762 98	3,153 86	
	† 2,226 05 5,164 83	†b 6 54 g 468 99 h 780 81 b 144 96	† 227 65	†f 2,649 78	11,669 59	763 20	
	† 845 24 3,235 62	b 84 98 h 548 94 g 340 83	† 44 81		5,100 42	61 27	
	† 14 09 6,681 59	†b 4 63 b 77 07 i 768 31 g 662 67	† 79		8,209 15	118 44	
	† 15 51 5,437 35	b 77 32 g 467 17 h 1,550 83	† 90	l 242 57 k 20	7,800 35		486 80
486 80	† 8 94 8,445 38	†b 23 25 i 1,054 15 b 224 11 g 161 49	† 1 33	l 242 57	11,348 03		166 14
166 14	6,249 67	i 940 72 g 679 08 b 163 73			8,199 34		7 73
7 73	7,818 75	i 1,043 58 g 847 55			9,716 61	427 56	
	706 45	g 555 51 i 723 57			1,985 53	5,389 21	
	9,821 00	i 520 69 g 745 27			11,086 96	1,605 32	
	4,993 28	g 658 39 j 9 26	p 37		5,661 30	2,609 33	
$117,027 84	$66,622 45	$180,674 15	$15,348 99	$23,176 81	$403,350 24	$17,295 09	$117,027 84

f Uncollected taxes of 1881.
g State tax returned to Auditor General's office.
h Local tax, interest, and collection fee.
i Local tax and interest, before and after sale.
j Local tax, interest and collection fee refunded at A. G. O.
k Error in charges for taxes, etc., received by county treasurer.
l Under Sec. 2, Act 141, 1887.
m Paid School for the Deaf.
n Erroneous credit for redemption of sold State bids, delinquent local.
o Paid School for the Blind.
p Error in interest charge Mar. 31.

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Table No. 215.—*Amounts charged and credited in account with* **Mecosta**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1859 to '74*	$70 37	$39,106 29	$72,662 67	$22,510 05	$8,553 70	$121,428 42	----------	$254,323 50
1875*	----------	3,613 74	16,626 80	a 976 76 252 22	960 75	14,322 31	----------	36,760 58
1876*	----------	2,084 93	12,834 34	f4,972 29 822 46	3,057 25	18,467 49	g $8,802 58	50,042 34
1877*	----------	2,860 62	7,474 23	366 94	1,358 95	15,987 92	g 7,865 28	35,913 92
1878*	----------	4,250 08	10,358 74	624 71	1,373 34	11,658 88	g 8,367 87	36,533 62
1879*	----------	3,370 36	11,430 32	481 10	1,302 43	13,028 66	g 8,022 63	38,535 50
1880*	----------	4,575 78	11,448 23	958 47	1,467 09	16,183 22	g 7,207 44	41,839 23
1881*	----------	3,193 77	8,375 58	923 11	807 24	6,657 00	g 4,363 93	24,320 63
1882*	----------	4,987 74	8,296 54	301 82	825 69	5,447 68	g 5,870 33	25,679 80
1883*†	----------	4,412 12	† 3,093 68 236 08	† 272 60 58 30	† 536 66	† 2,561 68	†n 7,051 90	18,243 02
1884*†	1,252 03	6,372 05	† 3,882 70 284 75	† 755 14 2 40	† 466 96 17	†7,246 92 1,794 30	----------	22,057 42
1885*†	1,167 46	3,880 78	588 19	† 206 26 10 90	† 208 54 54 36	† 14 19 2,573 64	o 4 58	9,008 90
1886*†	3,496 24	7,155 80	1,613 47	† 53 73 33 96	† 13 86 1 85	† 11 1,328 74	o 1 67	14,199 43
1887*†	43 24	7,629 14	1,411 77	† 60 57 27 10	† 3 58 3 60	† 03 1,542 70	o 308 72	11,035 55
1888*†	----------	12,375 60	1,378 49	† 16 86 14 63	† 4 03 1 20	† 16 50 2,400 55	o 23 43 r 363 85	17,095 05
1889*†	----------	9,355 69	1,435 36	† 63 81 14 23 s 99 n 50	† 95 t 03 98	2,868 27	o 7 48	13,648 28
1890*†	----------	11,559 71	1,527 93	† 15 52 16 62	† 3 83 24 61	† 03 3,184 21	v 40 00 o 15 26	16,387 72
1891*†	2,313 18	8,019 95	3,232 71	† 9 34 100 69	† 93 30 16	† 01 3,003 60	v 37 05 o 42 82	16,790 44
1892†	1,080 05	6,388 72	2,971 60	† 10 05 99 07	8 97 † 41	1,540 37	v 79 92 x 26 71 o 9 84	11,315 71
1893†	1,278 74	6,279 67	2,100 23	† 25 77 23 13	† 60 10 91	217 24	x 9 75 v 36 07 o 53 76	10,035 86
Totals	$10,706 41	$141,321 54	$152,864 31	$35,086 09	$19,991 63	$254,293 67	$59,512 85	$703,776 50

* See Auditor General's report for 1891, p. 140.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Error in charge for taxes, etc., rec'd by co. treas.
c Taxes, etc., on part-paid lands col. at land office.
d Twice chg'd: under sec. 124; also under secs. 108-9, tax law.
e Int. on error referred to in note "b."
f Amount under J. R. No. 31, 1875.
g State bids.
h ¼ of $5,386.99 under J. R. No. 35, 1875.
i Interest on amount referred to in note "h."
j Error in credit of returns of taxes.
k Interest on error referred to in note "j."

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$261,066 25	.....	$258,871 71	$27,989 82	.....	$547,877 78	$70 37	$298,614 65
32,548 40	.....	b 56 c 30 89 d 116 60 4,581 36	e 24 3,980 27	.....	77,208 32	.....	40,447 74
40,447 74	.....	d 10 75 23,737 54	3,794 34	.....	67,990 37	.....	17,948 03
17,948 03	.....	c 20 50 h 8 90 23,226 34	2,608 84	g $3,892 58	51,615 19	.....	15,701 27
15,701 27	.....	c 49 31 h 1,346 75 26,869 44	2,659 63	g 7,865 26	54,491 66	.....	17,958 04
17,958 04	.....	h 1,346 75 c 61 70 25,250 38	l 81 18 2,796 34	g 8,367 87	55,772 26	.....	17,236 76
17,236 76	.....	h 1,346 74 c 48 98 18,225 01	2,458 37	g 8,922 63	48,238 49	.....	6,399 26
6,399 26	.....	h 1,346 75 c 45 80 17,149 29	1,582 15	g 7,207 44	33,730 68	.....	9,410 05
9,410 05	.....	j 2 00 e 29 09 16,265 56	k 2 33 1,380 88	g 4,363 93	31,453 84	.....	5,773 04
5,773 04	$4,535 95	†c 26 29 e 15 68 l 849 40 m 207 98	† 712 30	*g 5,870 33	16,990 99	1,252 03	
.....	† 3,034 18 5,673 84	c 10 54 m 3,477 56 l 1,197 67	† 445 27	†n 7,051 90	20,889 96	1,167 46	
.....	† 3,024 69 192 83	p 11 50 d 8 58 c 50 50 m 1,485 61 l 577 71	† 161 18	.....	5,512 66	3,496 24	
.....	† 200 97 11,533 72	c 5 58 l 1,367 14 q 973 12 e 159 53	† 11 04	.....	14,151 09	48 34	
.....	† 51 84 8,008 88	†c 51 p 33 c 27 43 l 1,084 03 m 1,797 71	† 2 86	r 363 35	11,337 43	.....	301 88
301 88	† 61 25 12,495 69	†c 16 86 q 1,993 79 c 14 04 l 1,963 90	† 3 50	r 363 85	17,214 86	.....	119 71
119 71	† 15 96 9,139 90	q 2,955 56 c 13 41 l 1,612 16	† 82	.....	13,858 53	.....	210 24
210 24	† 64 64 11,062 63	q 2,734 01	† 3 03	.....	14,074 54	2,313 18	
.....	† 15 75 10,794 49	c 2 50 l 1,605 01 l 1,027 30 q 2,345 61	19 00 † 73	.....	15,710 39	1,080 05	
.....	7,744 72 † 6 92	c 15 43 q 1,323 71 l 945 88	† 31	.....	10,036 97	1,278 74	
.....	† 10 20 8,017 87	y 50 l 942 73 m 32 79 c 23 47	† 45	.....	9,027 01	1,008 85	
$425,120 67	$94,685 93	$487,690 79	$50,504 88	$39,179 64	$1,117,181 91	$11,715 26	$425,120 67

l State tax returned to Auditor General's office.
m Local tax, interest and collection fee.
n Uncollected taxes of 1881.
o Local tax, int. and col. fee refunded at A. G. O.
p Error in taxes, etc., charged back.
q Local tax and interest, before and after sale.
r Under Sec. 2, act 141, 1887.
s Error in returns of sale of 1888, delinquent State.
t Interest on error referred to in note "s."
u Error in credit of return of State tax of 1887.
v Paid School for Deaf. x Paid School for Blind.
y Error in charge for collect'n by co. tr. in May, '92.

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Table No. 216.—*Amounts charged and credited in account with* **Menominee**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1864 to 1874*.	$1,280 79	$12,133 71	$15,304 14	$4,953 42	$946 54	$78 94	.....	$34,697 54
1875*.....	1,384 57	2,251 41	3,783 33	a 39 68 159 82	234 83	.....	.....	7,853 64
1876*.....	.....	1,298 94	2,434 64	191 93	111 44	.....	c $912 25	4,949 20
1877*.....	.....	1,716 37	3,373 43	151 25	193 45	.....	c 1,685 94	7,120 44
1878*.....	.....	2,550 05	2,855 59	d 45 59 69 45	e 22 26 281 42	361 78	c 2,014 03	8,700 17
1879*.....	.....	2,022 22	4,736 89	83 49	324 71	.....	c 3,956 75	11,124 06
1880*.....	.....	2,745 47	5,142 12	442 65	416 55	.....	c 3,192 60	11,939 39
1881*.....	.....	1,916 26	3,143 38	3,906 66	260 54	.....	c 2,313 40	11,540 24
1882*.....	200 42	3,526 96	3,565 09	213 96	349 52	i 31 95 2,641 57	c 1,961 22	12,490 69
1883*†.....	.....	3,151 51	†1,204 09 62 29	† 316 93 9 66	† 285 08	† 991 66 i 28 02	†j 4,713 25	10,762 49
1884*†.....	660 24	4,551 44	†1,286 80 180 26	† 575 74 9 50	† 275 03 67	† 4,667 88 4,846 14	†m 1 15 i 43 33	17,098 10
1885*†.....	1,288 00	2,771 98	† 37 07 474 97	† 482 85 46 50	† 88 40 7 15	† 49 90 4,574 36	.....	10,121 18
1886*†.....	400 05	5,109 14	† 43 86 1,231 75	† 8 75 174 40	† 28 56 6 25	† 51 4,551 31	m 5 59	11,570 34
1887*†.....	390 18	7,947 02	1,139 14	† 33 60 116 29	† 61 15 43	3,447 51	m 84 22 o 100 00 i 102 43	13,376 43
1888*†.....	.....	12,891 25	1,218 09	† 15 99 102 84	† 2 12 9 60	† 1 09 1,933 40	m 43 50 p 379 01 q 150 90	16,753 80
1889*†.....	.....	9,641 35	1,370 60	† 5 68 225 05	† 96 23 05	† 01 2,270 89	q 120 60 o 49 88 m 35 88	12,753 31
1890*†.....	.....	12,041 36	1,902 23	142 06	† 34 185 57	2,228 58	q 78 33 m 16 67	16,595 14
1891*†.....	11,449 88	8,354 12	3,080 27	† 2 23 1,223 21	† 20 138 43	† 4 44 1,980 33	q 80 00 m 83 75	26,275 86
1892†.....	1,044 21	9,339 37	1,945 99	189 43	† 13 61 56	† 04 534 84	q 149 66 o 123 02 m 13 13	13,401 42
1893†.....	.....	9,183 98	† 106 70 2,538 01	† 9 43 785 57	† 5 01 302 59	.....	m 30 59 o 53 97 q 175 29	13,193 14
Totals....	$18,098 34	$115,143 93	$63,163 73	$14,743 68	$4,588 27	$35,905 05	$22,667 58	$273,309 58

* See Auditor General's report for 1891, p. 442.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Twice charged: under Sec. 124; also under Secs. 108-9, tax law.
c State bids.
d Unpaid sales of 1870 charged under Sec. 1105, C. L. 1871.
e Interest on amount referred to in note "d."
f ½ mining tax collected during fiscal year.
g Amount transferred from Marquette county for ½ mining tax collected from Menominee mine.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$10,955 06	$1,566 00	$28,649 76	$1,816 42		$42,987 24	$2,665 36	$10,955 06
	2,522 50	b 1 43 5,911 00	299 04		8,734 97		881 33
881 33		5,364 62	268 98		6,514 93		1,565 73
1,565 73		6,201 30	394 42	c 2912 25	9,073 70		1,953 26
1,953 26		6,369 56	458 77	c 1,685 94	10,467 53		1,767 36
1,767 36		8,075 43	540 66	a 2,014 08	12,397 48		1,273 42
1,273 42	846 79	7,071 53	616 54	f 407 82 g 57 42 c 3,956 75	14,230 32		2,290 93
2,290 93		h 7 05 3,955 78	589 91	f 1,353 55 c 3,492 60	11,339 83	200 42	
		8,751 07	519 05	f 2,685 67 c 2,313 40	14,272 19		1,781 50
1,781 50	2,875 60	k 276 04 l 134 71	† 369 61	† c1,961 22 f 2,708 57	10,102 25	660 24	
	† 1,291 47 4,121 34	l 1,073 63 k 587 65	† 281 14	† j 4,712 25 f 3,741 63	15,810 10	1,288 00	
	† 1,320 69 3,951 49	k 391 23 l 514 24	† 49 90 2 35	f 3,481 10	9,721 13	400 05	
	† 574 34 5,844 65	n 620 53 k 834 17	† 28 91	f 3,277 53	11,180 16	390 13	
	† 8 88 8,450 87	k 798 52 l 1,123 35	† 48	p 379 01 f 3,854 80	13,615 91		239 48
239 48	† 35 73 13,218 59	n 1,851 76 k 1,348 13	† 1 09	p 379 01 r 1,159 56	13,133 34		1,286 54
1,286 54	† 16 22 10,242 77	n 1,413 73 k 1,005 57	† 74	r 899 56	14,965 12		1,211 81
1,211 81	† 5 76 942 39	†h 4 30 n 1,171 50 h 8 34 k 1,105 23	† 30	r 695 58	5,145 26	11,449 83	
	23,535 52	k 607 54 h 4 07 n 1,249 56	† 26	r 834 70	25,231 65	1,044 21	
	11,508 23 † 2 36	n 346 05 k 794 21	† 04	r 1,043 74	13,694 63		293 21
293 21		k 927 39 l 261 19 h 6 26 t 11 60	s 25		1,500 40	11,692 74	
$25,599 63	$91,898 09	$98,729 75	$6,188 92	$46,706 74	$269,118 13	$29,791 06	$25,599 63

h Taxes, etc., on part-paid lands, collected at land office.
i Paid Institution for the D. and D.
j Uncollected taxes of 1881.
k State tax returned to Auditor General's office.
l Local tax, interest and collection fee.
m Local tax, interest and collection fee refunded at Auditor General's office.
n Local tax and interest, before and after sale.
o Paid School for the Blind.
p Under Sec. 2, act 141, 1887.
q Paid School for the Deaf.
r 1-5 mining tax collected during fiscal year.
s Error in charge for interest.

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Table No. 217.—*Amounts charged and credited in account with* **Midland**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1856 to 74*	.....	$42,056 95	$269,446 62	$66,752 13	$15,491 31	$179,814 43	.....	$573,561 44
1875*	.....	4,517 17	b 1 60 30,068 97	a2,418 09 640 29	c 33 2,221 84	33,074 25	.....	72,942 54
1876*	.....	2,606 16	9,913 63	g5,513 06 244 40	2,751 22	h 837 01 27,331 80	i $17,524 66	65,822 03
1877*	.....	1,716 37	5,681 11	661 04	1,200 69	15,739 22	i 7,603 57	32,611 00
1878*	.....	2,550 05	7,660 69	826 13	1,269 61	h 481 57 7,248 19	i 16,024 44	36,110 68
1879*	.....	2,022 22	6,864 43	2,586 10	1,319 79	16,616 05	i 13,645 07	43,053 66
1880*	.....	2,745 47	6,805 65	1,317 42	1,360 13	l 289 42 10,993 65	i 15,021 20	38,532 94
1881*	.....	1,916 26	5,776 37	384 77	1,359 37	h 1,236 86 l 381 72 11,035 64	i 14,324 36	36,415 35
1882*	.....	4,232 35	4,232 46	724 32	1,331 47	l 416 23 13,161 57	i 12,769 76	36,919 16
1883*†	.....	3,781 02	† 1,761 40 188 83	† 253 77 17 01	† 397 14	† 8,995 59 l 574 06	†p 10,741 71	27,151 33
1884*†	$339 67	5,461 74	† 4,420 66 418 57	† 350 73 3 67	† 630 82 28 38	† 11,504 99 1,831 33	q 3 15 l 788 83	26,282 54
1885*†	6,623 12	3,326 40	† 1 01 503 81	† 236 83 37 76	† 350 45 180 81	.....	q 26 38 1,052 51	12,389 08
1886*†	9,376 24	6,130 97	† 11 83 1,741 56	† 24 59 46 63	† 394 02 348 69	3,910 99	q 8 67 l 1,009 31	22,903 50
1887*†	15,055 42	3,178 81	† 7 31 1,265 57	†s 191 47 45 64	† 426 48 †t 9 68 677 87	.....	q 10 57 l 360 31 u 661 43	21,890 55
1888*†	17,220 96	5,156 50	722 57	† 185 46 28 74	† 412 01 676 03	.....	q 8 44 v 151 60 u 477 70	25,040 01
1889*†	18,799 95	3,856 54	606 45	26 80	† 427 91 771 08	5,951 18	u 281 57 q 3 15	30,724 63
1890*†	21,651 76	4,816 54	645 06	53 17	† 210 41 1,133 09	.....	g 78 36 u 550 04	29,138 43
1891*†	27,109 68	3,341 65	1,904 05	† 945 09 77 62	† 222 01 1,465 85	.....	†w 1,135 93 q 82 94 u 301 78 x 65 54	36,712 14
1892†	4,346 29	2,555 49	† 12 06 1,742 10	95 46	1,577 92	.....	x 28 32 u 334 43 q 6 77	10,698 74
1893†	5,848 27	2,511 88	† 11 90 †z 15 25 973 97	38 45	† 1 10 1,765 11	.....	q 26 06 x 33 75 u 864 05	12,089 79
Totals	$126,871 35	$108,481 34	$362,556 49	$84,826 73	$40,921 62	$351,265 75	$116,066 26	$1,190,989 54

* See Auditor General's report for 1891, p. 444.
† Under new tax law unless preceded by †.
a Under Sec. 124, Act 169, 1869.
b Error in charge for taxes, etc., received by treasurer.
c Interest on error referred to in note "b."
d Taxes, etc., on part-paid lands collected at land office.
e Twice charged: under Sec. 124; also under Secs. 108–9, tax law.
f Error in taxes, etc., charged back.
g Amount under J. R. No. 31, 1875.
h Paid Michigan Asylum for Insane.
i State bids.
j ¼ of $3,185.32, under J. R. No. 35, 1877.
k Interest on amount referred in note "j."
l Paid Eastern Asylum for Insane.
m Amount paid by Webber & Yawkey, under decree of Midland circuit court.
n State tax returned to Auditor General's office.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$522,726 58	$1,110 87	$578,948 16	$60,230 58	.....	$1,163,016 19	.....	$589,454 75
66,728 17	.....	d 30 40 e 354 74 f 5 29 52,639 35	6,831 00	.....	126,588 95	.....	53,646 41
53,646 41	.....	d 47 83 15,021 12	4,348 55	.....	73,063 91	.....	7,241 88
7,241 88	.....	d 69 21 24,039 40	2,407 16	i $17,524 66	51,282 31	.....	18,671 31
18,671 31	.....	e 10 48 j 2,046 33 d 24 29 19,574 52	2,613 26	i 7,608 57	50,543 76	.....	14,433 08
14,433 08	.....	j 2,046 33 d 27 99 20,412 17	k 123 35 1,679 83	i 16,024 44	55,744 19	.....	12,690 53
12,690 53	m 259 08	j 2,046 33 d 144 27 20,122 43	2,535 50	i 13,645 07	51,443 15	.....	12,910 21
12,910 21	.....	j 2,046 33 d 64 48 17,161 78	2,506 79	i 15,021 20	49,710 79	.....	13,295 44
13,295 44	.....	d 46 96 15,337 00	2,151 72	i 14,324 36	45,155 38	.....	8,236 22
8,236 22	2,682 37	†d 170 87 n 946 98 o 258 51	† 1,246 95	†l 12,769 76	26,311 66	$839 67	
.....	† 1,280 41 3,682 13	n 1,271 64 o 3,065 07	† 618 46	†p 10,741 71	19,656 42	6,623 12	
.....	.....	†d 22 43 n 691 29 o 2,254 88 d 7 24	37 00	.....	3,012 84	9,976 24	
.....	4,810 99	†d 64 21 d 41 00 r 1,753 70 n 1,176 26	† 1 93	.....	7,848 09	15,055 41	
.....	2,583 71	†d 28 75 594 44 d 21 05 o 1,283 75	† 67 5 59	v 151 60	4,669 59	17,220 96	
.....	3,195 00	†d 56 84 r 1,985 35 n 389 36	† 91	v 151 60	6,240 06	13,799 95	
.....	† 4,044 70 1,906 48	†d 6 50 r 2,296 61 n 316 86	† 1 42	.....	9,072 87	21,652 76	
.....	.....	†d 16 88 r 1,062 27 n 749 43	† 10	.....	2,028 75	27,109 68	
.....	2,485 25	†d 41 47 n 772 53 r 1,516 52	† 1 76	†y 26,645 52 †z 952 79	32,365 85	4,346 29	
.....	2,463 44	r 504 34 n 529 46 †d 54 93	† 1,298 30	.....	4,850 47	5,548 27	
.....	2,236 43	†aa 12 06 n 492 65 o 137 73 d 12 47	† 1,379 49 bb 6 47	.....	4,277 30	7,812 49	
$730,579 83	$32,690 81	$797,034 84	$91,023 76	$135,556 29	$1,786,885 53	$134,683 84	$730,579 83

o Local tax, interest and collection fee.
p Uncollected taxes of 1881.
q Local tax, interest and collection fee refunded at A. G. O.
r Local tax and interest before and after sale.
s Unpaid sales of 1881 and previous years charged under section 1105, C. L., 1871.
t Interest on amount referred to in note "s."
u Paid Northern Asylum for Insane.
v Under Sec. 2, act 141, 1887.
w Amount heretofore credited because twice charged; now charged by decision of Supreme Court.
x Paid at School for the Deaf.
y Credited under decision of Supreme Court. See table No. 130.
†z Refunded at land office.
†aa Amount charged in error June 30, 1891.
bb Amount charged in error March 31, 1892.

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Table No. 218.—*Amounts charged and credited in account with* Missaukee

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1871 to '74*	$48 14	$1,835 08	$4,807 71	$8,869 51	$1,158 90	$21,596 69	.....	$38,315 98
1875*	.....	645 32	9,592 81	58 77	561 13	11,360 83	.....	22,218 86
1876*	.....	372 31	1,539 45	55 13	953 66	13,710 28	b$6,515 35	23,146 18
1877*	.....	1,172 85	3,273 95	68 23	880 90	12,407 64	b 4,582 09	22,385 66
1878*	.....	1,742 54	2,780 19	169 05	919 61	12,553 63	b 5,825 77	23,993 79
1879*	.....	1,381 85	1,838 91	71 25	789 20	14,832 79	b 5,825 44	20,739 44
1880*	.....	1,876 07	1,614 96	12 77	761 55	9,498 81	b 5,499 70	19,263 86
1881*	.....	1,209 45	1,135 06	2,246 29	742 69	10,013 38	b 4,791 18	20,238 05
1882*	.....	2,539 41	2,966 57	110 26	745 45	5,198 14	b 9,462 09	21,016 92
1883*†	.....	2,269 09	† 280 20 199 12	† 59 25 5 27	† 721 26	† 13,295 19	† 5,280 83	21,110 21
1884*†	.....	3,277 04	†2,969 32 201 96	† 107 81 14	† 324 97 01	† 6,757 68 11,544 99	h 2 04 i 7 54	25,193 40
1885*†	472 90	1,995 83	356 38	† 89 18 12 18	† 75 83 1 00	† 66 7,654 15	j 9 65 i 62 59	10,730 33
1886*†	.....	3,678 58	† 28 76 1,422 84	22 17	† 6 96 1 29	† 55 9,738 77	1 2 25	14,952 17
1887*†	.....	4,123 45	† 2 54 975 25	† 22 98 45 98	† 13 5 69	† 05 8,290 12	i 123 96 j 26 01	13,634 21
1888*†	.....	6,708 45	1,263 69	† 3 42 18 34	† 1 38 1 62	† 01 9,541 05	i 61 84 i 197 08	17,790 38
1889*†	.....	5,013 50	1,004 73	22 57	† 21 2 18	6,201 30	j 22 42 i 68 67	12,335 58
1890*†	.....	6,261 51	509 53	† 6 20 29 90	2 50	7,076 57	1 25 73	13,911 94
1891*†	.....	4,344 14	1,493 49	60 23	† 37 65 05	5,166 92	1 18 64	11,148 84
1892†	448 01	3,833 23	711 00	145 37	24 59	1,508 83	j 55 60 i 33 53	6,760 45
1893†	750 11	3,767 79	† 1 39 2,784 10 m 4 09	† 15 38 46 65	† 17 14 25	76 31	j 10 18 i 24 12	7,444 54
Totals	$1,719 16	$58,151 43	$43,717 00	$7,373 83	$8,762 54	$193,070 24	$48,537 09	$361,330 79

* See Auditor General's report for 1891, p. 446.
† Under new tax law unless preceded by †.
a Taxes, etc., on part-paid lands collected at land office.
b State bids.
c Error in taxes, etc., charged back June 30, 1874.
d Interest on error referred to in note "c."
e Uncollected taxes of 1881.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$22,926 54		$44,919 02	$3,469 20		$71,314 76	$48 14	$38,046 92
15,120 38		a 231 05 25,142 73	2,097 99		42,592 35		20,873 49
20,873 49		a 145 15 13,344 69	1,977 53		35,840 86		12,694 68
12,694 68		a 140 81 15,239 18	1,851 00	b $6,515 35	36,411 02		14,025 36
14,025 36		a 91 62 14,594 57	1,808 67	b 4,582 09	35,102 31		11,108 52
11,108 52		a 109 02 11,370 79	1,540 12	b 5,828 77	29,957 22		9,217 78
9,217 78		a 448 85 11,815 17	1,419 98	b 5,835 44	28,727 17		9,463 31
9,463 31		a 108 49 c 1,578 87 11,438 09	d 956 46 1,411 38	b 5,499 70	30,456 30		10,218 25
10,218 25		a 33 07 12,957 59	1,373 34	b 4,791 18	29,373 43		8,356 51
8,356 51	$1,285 17	†a 825 69 a 3 57 f 1,053 50 g 554 68	† 1,681 72	†b 9,462 09	22,722 93		1,612 72
1,612 72	† 2,331 61 2,406 69	†a 6 46 f 1,026 66 g 11,558 38 a 127 64	† 368 60	†e 5,280 83	24,720 50	472 90	
	† 1,100 90 1,490 08	†a 8 88 a 162 22 g 10,940 84 f 847 79	† 58 58		14,609 24		3,878 91
3,878 91	† 111 59 3,989 74	k 6,751 89 a 512 67 f 1,063 87	† 4 98		16,314 65		1,362 48
1,362 48	† 2 67 3,952 61	f 1,170 67 a 350 87 g 11,680 10	† 05	l 197 08	18,716 53		5,082 32
5,082 32	† 22 42 6,263 15	k 3,856 40 a 75 00 f 1,825 31	† 1 05	l 197 08	22,322 73		4,532 35
4,532 35	† 3 45 4,701 37	k 6,051 08 a 7 20 f 1,308 70	† 18		16,599 33		4,263 75
4,263 75	5,195 67	k 3,015 42 a 8 96 f 1,561 20			14,045 01		133 07
133 07	† 6 29 4,506 71	k 5,274 12 a 19 18 f 701 21	† 28 59 76		10,700 83	448 01	
	4,417 17	k 963 45 a 10 65 f 599 07			6,010 34	750 11	
	† 1 56 5,713 04	f 636 04 g 324 54 a 5 14	† 05		6,590 37	854 17	
$154,370 42	$47,608 95	$243,493 03	$19,480 87	$48,179 61	$513,127 88	$2,578 38	$154,370 42

f State tax returned to Auditor General's office.
g Local tax, interest and collection fee.
h Interest on State tax collected in county after Feb. 1, by town treasurer.
i Local tax, interest and collection fee refunded at A. G. O.
j Paid School for the Blind.
k Local tax and interest, before and after sale.
l Under Sec. 2, act 141, 1887.
m Error in "May sales."

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Table No. 219.—*Amounts charged and credited in account with* **Monroe**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$92,336 30	$229,937 84	$114,767 99	$24,471 23	$18,357 40	$6,235 32	.....	$487,616 08
1875*.....	14,489 58	13,551 52	3,498 30	a14,912 54 66 00	2,120 58	b 23 38	.....	48,612 90
1876*.....	30,765 99	7,818 49	2,910 65	28 88	2,552 84	b 39 23	d22,060 82	46,176 90
1877*.....	36,348 93	10,870 23	1,962 15	342 51	3,012 72	b 40 00	d 8,395 04	54,961 69
1878*.....	39,247 93	16,150 32	3,283 00	300 59	3,430 33	b 10 32	d 2,996 10	65,518 59
1879*.....	43,771 81	12,807 38	2,283 94	198 26	3,595 15	h 24 52	d 2,186 76	64,866 82
1880*.....	47,720 69	17,287 96	2,805 06	168 95	4,021 30	.....	d 2,585 23	74,634 69
1881*.....	53,319 48	12,136 34	1,381 14	371 07	4,116 95	.....	d 1,509 82	71,834 80
1882*.....	51,244 96	22,572 53	2,538 47	81 03	1,024 74	.....	d 1,757 24	79,218 97
1883*†.....	53,058 81	† 20,169 71	† 974 81 77 11	† 45 38 18 92	†3,756 86	f 26 03	†1 1,649 28	78,776 91
1884*†.....	55,751 34	29,129 32	† 567 63 192 10	† 88 80 2 77	†3,858 71 41 15	† 216 89 231 34	f 18 47	90,098 52
1885*†.....	7,628 81	17,740 73	310 65	† 136 74 3 54	† 532 82 1 63	225 16	f 31 20	26,610 90
1886*†.....	243 57	33,698 50	494 32	† 7 93 11 57	† 9 55 1 22	† 08 512 79	f 64 14	34,043 67
1887*†.....	96 13	19,072 85	336 54	19 87	† 57 3 23	† 30 268 40	m 15 66 f 146 76 m 40 95	19,960 30
1888*†.....	.....	30,939 60	478 25	9 31	14 92	1,997 07	n 909 62 o 194 39	34,583 51
1889*†.....	23 89	23,139 24	441 55	28 45	2 55	101 76	o 27 95 m 29 30	23,895 69
1890*†.....	60 03	28,899 27	† 13 31 422 16	† 42 45 18 24	† 20 1 52	182 94	o 136 99 m 12 19	30,789 21
1891*†.....	164 18	20,049 88	509 49	† 26 06 44 26	† 3 36 6 03	† 08 126 43	o 206 46 m 8 76	21,143 94
1892†.....	219 25	21,082 76	359 22	† 28 05 44 05	† 1 58 9 28	† 1 04 171 08	o 232 57 p 35 10	22,183 98
1893†.....	262 48	20,722 86	232 89	† 19 10 15 84	† 1 68 2 13	2 03	p 36 74 o 170 82	21,466 57
Totals..	$524,814 16	$606,886 83	$141,843 73	$41,542 02	$50,981 49	$10,437 14	$19,489 27	$1,395,994 64

* See Auditor General's report for 1891, p. 448.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c Twice charged: under Sec. 124; also under Secs. 108-9, tax law.
d State bids.
e Taxes, etc., on part-paid lands, collected at land office.
f Paid Institution for the D. and D.
g State tax returned to Auditor General's office.
h Local tax, interest and collection fee.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$9,069 39	$127,137 40	$245,110 94	$14,218 46	$373 40	$389,909 59	$106,775 88	$9,069 39
.....	12,860 80	c 4 56 4,684 38	297 17	.....	17,846 91	30,765 99	
.....	5,242 41	4,357 00	228 55	.....	9,827 96	26,348 94	
.....	7,687 66	5,453 13	412 15	d 2,060 82	15,613 76	39,347 93	
.....	13,819 98	e 6 57 4,983 03	553 16	d 2,385 04	21,746 78	42,771 81	
.....	9,480 57	4,206 79	462 67	d 2,996 10	17,146 13	47,720 69	
.....	15,359 99	e 17 48 4,158 41	597 57	d 2,186 76	22,315 21	52,319 48	
.....	13,969 26	3,464 23	621 12	d 2,535 23	20,589 84	51,244 96	
.....	21,905 31	e 11 33 3,125 58	598 12	d 1,509 82	27,160 16	52,058 81	
.....	† 1,771 37 19,000 00	g 312 38 h 11 61	171 97	†d 1,757 24	23,025 57	55,751 34	
.....	† 440 25 29,802 24	†j 22,911 40 †e 16 97 e 4 74 h 279 51 g 438 31	†k 23,559 80 † 3,354 13 13 98	†i 1,649 28	82,469 71	7,628 81	
.....	† 7,869 09 17,822 26	g 276 26 h 123 40	† 275 42 90	.....	26,367 83	243 57	
.....	† 138 55 32,734 17	g 581 78 l 485 60	† 7 45	.....	33,947 55	96 12	
.....	† 8 49 19,277 51	g 257 01 h 337 39	† 30	n 909 62	20,390 32	.....	830 02
830 02	† 01 32,182 47	l 212 91 g 414 59	.....	n 909 62	34,549 62	33 89	
.....	23,368 82	l 119 15 g 347 69	.....	.....	23,835 66	60 03	
.....	29,155 81	l 287 14 g 302 08	.....	.....	29,625 03	164 18	
.....	† 56 76 20,417 94	l 214 73 g 232 67	† 2 59	.....	20,924 69	219 25	
.....	† 27 64 21,611 57	l 80 19 e 2 03 g 199 03	† 1 04	.....	21,921 50	262 48	
.....	† 28 47 21,329 82	g 215 04 q 1 48	† 1 27	.....	21,576 08	.....	109 51
$9,899 41	$498,506 62	$309,132 62	$44,377 82	$19,272 93	$881,189 40	$524,314 16	$10,008 92

i Uncollected taxes of 1881.
j Net amount heretofore charged as loss on five year lists.
k Interest to June 30, 1883, on amount referred to in note "j."
l Local tax and interest, before and after sale.
m Local tax, interest and collection fee refunded A. G. O.
n Under Sec. 2, act 141, 1887.
o Paid School for the Deaf.
p Paid School for the Blind.
q Error in charging May sales.

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Table No. 220.—*Amounts charged and credited in account with* **Montcalm**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1851 to '74*	.....	$58,552 59	$108,892 22	$16,253 72	$6,654 62	$96,154 61	.....	$328,508 77
1875*	.....	7,098 41	17,835 53	a 315 31 b 120 00 339 01	c 5 00 785 63	d 206 70 4,068 52	.....	30,774 11
1876*	.....	4,095 40	8,874 98	411 26	902 31	g 38 08 h 126 82 6,102 37	i 26,166 62	26,658 80
1877*	.....	5,149 11	8,273 61	122 45	1,042 12	g 1 95 8,151 49	i 7,874 02	30,615 75
1878*	.....	7,650 15	8,983 98	604 75	1,152 48	7,976 77	i 8,595 04	34,853 17
1879*	.....	6,066 65	8,085 75	556 47	900 80	g 36 46 5,756 51	i 6,319 08	27,671 72
1880*	.....	8,236 40	7,139 03	183 84	872 88	65 03 2,610 91	i 8,866 75	27,975 84
1881*	.....	5,748 79	10,214 73	777 79	835 75	g 53 33 4,230 58	i 5,670 95	27,561 91
1882*	.....	12,402 45	5,731 32	986 46	763 42	j 24 65 2,341 66	i 4,518 27	27,720 23
1883*†	$3,522 86	11,975 76	†1,965 22 240 46	† 285 78 22 22	† 594 26	†j 42 27	†m 6,314 35 n 6 44	24,939 62
1884*†	7,999 40	17,295 54	†3,439 49 458 62	† 193 42 10	† 619 00 106 08	† 152 28 639 85	j 30 65 q 18 54	30,997 92
1885*†	10,824 93	10,533 55	739 27	† 422 57 20 96	† 325 37 447 04	72 83 1,055 72	j 26 50 q 7 43	24,505 93
1886*†	1,422 01	19,414 73	1,951 60	† 154 17 31 30	† 29 92 107 70	† 17 06 901 41	s 10 24 j 65 77	24,106 01
1887*†	3,933 24	12,079 47	1,960 73	† 87 55 36 23	10 79 16 89	383 33	s 37 40 j 73 28	18,618 91
1888*†	253 28	19,594 70	1,547 60	† 241 67 49 24	† 4 35 24 94	† 02 10,562 71	s 171 99 t 576 10 u 74 94	33,201 54
1889*†	25 24	14,654 85	1,026 19	† 9 13 v 4 01 49 10	† 14 50 5 82	† 20 4,678 34	u 81 00 s 23 53	20,571 91
1890*†	6 40	18,302 87	1,082 79	† 76 11 24 56	† 55 1 83	1,404 92	u 106 36 s 9 89	21,016 27
1891*†	405 40	12,698 26	2,028 40	† 297 08 38 49	† 4 57 32 78	† 63 1,263 99	u 95 60 s 59 70	16,934 20
1892†	927 39	12,777 43	1,461 41	† 197 29 27 30	† 17 88 2 43	† 13 1,010 56	u 55 68 q 59 s 27 07	16,505 01
1893†	994 42	12,559 30	1,755 45	w 03 38 75	† 11 72 21 25	167 29	u 57 34	15,605 56
Totals	$30,314 58	$277,886 41	$203,564 22	$32,940 12	$18,316 57	$160,490 15	$55,831 13	$769,343 28

* See Auditor General's report for 1891, page 450.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Error in credit of delinquent taxes.
c Interest on error referred to in note "d."
d Transportation of troops to quell riot—paid from military fund.
e Taxes, etc., on part-paid lands, collected at land office.
f Twice charged: under Sec. 124; also under Secs. 108-9, tax law.
g Paid D.) D. and B. Asylum.
h Services of troops to quell riot—paid from military fund.
i State bids.
j Paid institution for the D. and D.
k Error in taxes, etc., charged back.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$270,665 58	$3668 45	$273,357 38	$29,461 69	.....	$574,178 10	.....	$285,669 32
15,008 75	.....	e 114 59 f 219 43 29,296 76	3,196 66	.....	46,831 19	.....	16,057 08
16,057 08	.....	e 108 82 f 7 97 21,419 75	1,965 31	.....	39,558 92	.....	12,900 13
12,900 13	.....	e 17 32 21,442 09	2,052 66	1 $6,106 62	42,518 82	.....	11,908 07
11,908 07	.....	f 33 95 e 318 68 19,326 92	1,936 27	1 7,874 02	41,412 92	.....	6,559 76
6,559 76	.....	e 189 55 17,966 97	1,581 39	1 8,585 04	34,864 71	.....	7,192 99
7,192 99	.....	e 73 97 17,583 84	1,464 97	1 6,319 06	33,634 85	.....	4,659 01
4,659 01	.....	e 335 68 15,932 57	1,382 67	1 8,866 75	31,178 68	.....	3,616 77
3,616 77	.....	e 64 62 f 7 06 k 26 52 13,890 15	1 46 65 884 65	1 5,670 95	24,197 37	$3,528 86	
.....	11,039 76	o 932 89 p 124 60 †e 87 49	† 237 21	†1 4,518 27	16,940 22	7,999 40	
.....	† 903 01 10,439 12	†e 50 51 o 1,252 94 p 861 38 e 5 23	† 346 45	m 6,314 35	20,172 99	10,824 96	
.....	† 4,904 29 15,501 96	e 24 11 p 632 88 o 1,665 90	† 141 99 212 77	.....	23,083 92	1,422 01	
.....	† 453 49 16,841 75	o 1,664 70 r 1,190 06 e 6 74	† 17 06	.....	20,172 77	3,983 24	
.....	† 154 17 12,162 40	†e 19 58 o 905 62 e 27 97 p 4,510 65	† 9 14	t 576 10	18,365 63	253 28	
.....	† 70 69 24,944 52	r 6,200 52 e 40 99 o 1,340 18	† 3 50	t 576 10	33,176 30	25 24	
.....	† 244 94 14,386 20	r 4,543 61 o 369 67 e 9 76	† 11 33	.....	20,565 51	6 40	
.....	† 9 35 18,079 98	r 1,294 18 o 1,326 93	† 43	.....	20,610 87	405 40	
.....	† 77 25 13,688 22	r 1,326 77 o 709 87	† 3 46	k 1 34	16,006 91	927 39	
.....	† 301 54 13,740 62	†e 2 00 r 821 79 o 631 13	† 13 50	.....	15,510 58	994 43	
.....	† 198 22 13,136 60	o 631 69 p 118 52	† 8 88 x 1 32	.....	14,095 73	1,509 83	
$348,558 14	$172,440 55	$465,718 44	$44,001 26	$55,358 62	$1,086,077 01	$331,824 41	$348,558 14

1 Interest on error referred to in note "k."
m Uncollected taxes of 1881.
n Refunded tax collected at land office, and interest.
o State tax returned to Auditor General's office.
p Local tax, interest and collection fee.
q Paid School for the Blind.
r Local tax and interest before and after sale.
s Local tax, interest and collection fee refunded at A. G. O.
t Under Sec. 2, act 141, 1887.
u Paid School for the Deaf.
v Erroneous credit for redemption of sold State bids, delinquent local.
w Error in amount charged back, June 30, 1892.
x Error in charge of interest, March 31, 1892.

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Table No. 221.—*Amounts charged and credited in account with* **Montmorency**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1881*				$270 35				$270 35
1882*	$253 82	$1,763 47	$10,508 13	b 798 37 738 49	$246 67			14,308 95
1883*†		1,575 75	† 686 87 14 48	† 237 57 87 89	† 722 28	† $10,249 63	†c$10,251 19	23,775 71
1884*†		2,275 73	†1,108 96 95 04	† 199 92 10 57	† 473 74 74	† 11,293 42 12,208 99	f 16 23	27,677 24
1885*†	805 37	1,385 99	142 68	†1,067 05 85 26	† 104 32 8 61	† 56 45 11,564 03	f 333 49	15,573 24
1886*†		2,554 57	455 32	† 208 26 43 91	† 74 70 3 04	† 62 15,027 79	f 72 36	18,445 57
1887*†		1,589 40	184 18	257 85	† 14 58 43 69	† 15 11,260 85	f 50 05 h 30 37	13,431 12
1888*†		2,578 25	148 61	† 8 00 44 08	† 07 6 01	† 2 21 10,458 87	f 90 16 i 75 80 j 21 36	13,433 42
1889*†		1,928 27	1,252 24	60 11	† 48 13 50	9,589 22	j 24 38 f 56 20	12,924 40
1890*†		2,408 27	624 65	75 14	5 14	7,426 44	j 19 33 f 105 66	10,664 63
1891*†		1,670 82	941 68	† 44 21 227 87	53 79	2,948 22	j 31 52 f 6 01	5,924 12
1892†		1,277 74	† 12 07 1,654 76	† 5 13 27 87	† 2 66 2 78	† 79 6,118 00		9,101 80
1893†		1,255 95	† 369 29 2,905 42	31 60	† 8 13 46 15	1,070 11		5,686 65
Totals	$1,059 19	$22,264 21	$21,104 38	$4,484 60	$1,830 03	$109,290 78	$11,184 11	$171,217 30

* See Auditor General's report for 1891, p. 452.
† Under new tax law unless preceded by †.
a Taxes, etc., on part-paid lands, collected at land office.
b Transferred to Alpena county for taxes of 1880, returned from said county and rejected.
c Uncollected taxes of 1881.
d State tax returned to Auditor General's office.
e Local tax, interest and collection fee.
f Local tax, interest and collection fee refunded at A. G. O.
g Local tax and interest before and after sale.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
----------	----------	a $16 53	----------	----------	$16 53	$253 82	
----------	----------	a 18 86 33,870 21	$1,111 87	----------	35,000 44	----------	$20,691 49
$20,691 49	$575 67	d 997 04 e 1,143 90 †a 15 03	† 1,448 40	----------	24,871 53	----------	1,095 82
1,095 82	† 779 74 969 90	†a 3 43 d 1,143 90 e 11,808 78 a 19 18	† 558 96	†c $10,251 19	26,871 97	805 37	
----------	† 1,578 71 741 41	a 113 32 c 14,820 43 d 817 05	† 56 45	----------	18,127 37	----------	2,554 13
2,554 13	† 1,084 27 1,249 30	a 103 84 g 14,414 58 d 1,781 11	† 68 09	----------	21,244 32	----------	2,798 75
2,798 75	† 211 55 908 21	†a 2 06 d 1,040 25 a 54 32 e 12,702 28	† 11 47	i 75 80	17,805 19	----------	4,374 07
4,374 07	† 07 1,848 41	g 7,520 67 a 24 37 d 1,635 85	† 13	i 75 80	14,979 37	----------	1,545 95
1,545 95	† 8 07 1,310 02	g 9,260 90 a 28 15 d 1,180 79	† 41	----------	13,284 29	----------	359 89
359 89	2,924 78	g 6,523 31 d 977 87 a 106 23	----------	----------	10,892 08	----------	227 45
227 45	1,178 75	g 3,708 39 d 795 03 a 7 95	k 22 37	----------	5,939 94	----------	15 82
15 82	† 46 87 3,886 93	a 15 56 g 4,960 58 d 594 42	† 79	----------	9,520 97	----------	419 17
419 17	† 17 45 624 32	r 506 20 e 59 81 a 8 70	† 78	----------	1,636 43	4,050 22	
$34,082 54	$19,344 43	$133,091 45	$3,269 22	$10,402 79	$200,190 43	$5,109 41	$34,082 54

h Paid Institution for the D. and D.
i Under Sec. 2, act 141, 1887.
j Paid School for the Deaf.
k Charged in error, December quarter, 1890.

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Table No. 222.—*Amounts charged and credited in account with* **Muskegon**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county †by State Treasurer.	Miscellaneous debits.	Total debits.
1859 to '74*	$29,647 27	$59,977 32	$68,666 79	$14,226 74	$6,203 03	$10,173 92	----------	$188,895 07
1875 *-----	21,225 78	7,528 62	9,244 73	a 797 30 288 10	2,103 29	b 88 86 c 1,927 28	----------	43,213 96
1876 *-----	7,788 95	4,343 60	9,877 57	1,313 98	1,357 42	b 17 52 c 3,024 77	e $3,773 50	36,497 26
1877 *-----	9,306 45	4,576 99	8,021 94	302 20	1,526 32	b 17 66 c 705 22	e 11,720 01	36,376 79
1878 *-----	2,258 74	6,800 14	11,821 67	1,054 73	1,484 43	b 22 42 c 6,155 15	e 13,647 61	43,244 89
1879 *-----	----------	5,392 58	11,027 34	1,279 40	1,313 14	b 106 59 5,630 82	e 14,023 00	38,771 87
1880 *-----	----------	7,321 25	9,902 57	g 5 01 766 23	1,634 46	b 80 93 15,543 20	e 10,143 32	45,395 87
1881 *-----	----------	5,110 04	8,188 53	654 53	1,081 46	b 24 53 9,507 10	e 6,599 94	31,166 12
1882 *-----	----------	9,170 10	6,399 49	8,046 12	957 19	h 37 47 4,311 90	e 8,423 13	37,345 40
1883 *†----	6,280 83	8,193 95	†3,410 04 126 20	† 799 58 15 43	† 685 74	† h 25 07 l 19 75	†m6,754 26	26,490 85
1884 *†----	9,063 32	11,833 79	†3,298 72 271 89	†q 6 94 612 65 2 54	† 824 02 15	† 3,668 61 348 80	h 33 46 l 41 83	30,006 75
1885 *†----	2,613 65	7,207 16	567 67	† 1,167 19 14 41	† 190 23 1 35	† 1 68 523 72	h 25 80 l 26 45 r 3 35	13,342 67
1886 *†----	1,470 18	13,283 76	† 18 75 1,626 92	† 162 96 50 63	† 5 63 2 66	† 5 63 218 39	r 5 28 h 22 54	16,945 30
1887 *†----	301 23	13,986 76	† 9 03 1,497 36	† 14 03 48 60	† 11 70 6 68	† 33 19 800 50	r 52 69 l 86 53 h 39 99	16,888 29
1888 *†----	----------	22,668 60	1,869 75	† 21 98 32 94	† 46 3 11	† 46 1,421 14	r 128 88 t 657 06 u 63 55	26,898 36
1889 *†----	323 84	16,968 78	2,036 91	† 52 58 56 33	† 1 27 6 83	† 01 1,468 42	u 40 00 l 57 48 r 52 06	21,064 51
1890 *†----	385 63	21,192 80	1,854 02	† 1,074 76 37 18	† 26 61 9 52	† 1 42 733 35	†w339 44 u 39 54 r 41 18	25,795 45
1891 *†----	2,364 99	14,703 25	3,940 03	† 304 93 64 10	† 90 76 16 86	† 80 88 1,011 62	u 77 97 r 91 98	22,747 37
1892 †-----	1,898 34	16,610 66	2,095 18	† 130 68 118 56	† 18 30 309 90	168 43	u 119 65 l 138 11 r 17 05	21,624 86
1893 †-----	18,273 20	16,327 08	2,078 66	24 26	† 27 17 808 07	----------	r 6 81 l 72 72 u 101 97	37,719 94
Totals..	$113,212 40	$273,217 23	$167,846 76	$33,727 55	$20,984 11	$67,906 30	$82,537 23	$759,431 58

* See Auditor General's report for 1891, page 454.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c Paid Michigan Asylum for Insane.
d Twice charged: under Sec. 124, also under Secs. 108-9, tax law.
e State bids.
f Taxes, etc., on part-paid lands, collected at land office.
g Taxes, etc., on part-paid lands, charged back.
h Paid Institution for the D. and D.
i Error in taxes, etc., charged back.
j Taxes collected under act 275, 1881, on lands rejected or charged back, and interest.
k Interest referred to in note "i."
l Paid School for the Blind.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$27,134 83	$3,500 00	$127,921 62	$6,550 40	.....	$165,146 85	$50,883 05	$27,134 83
.....	17,277 69	d 130 30 17,019 94	997 08	.....	35,425 01	7,788 45	
.....	7,351 79	d 5 15 18,849 74	984 13	.....	27,190 81	9,306 45	
.....	2,539 41	d 14 11 21,460 21	1,330 82	e $8,773 50	34,118 05	2,258 74	
.....	11,936 27	d 44 49 f 53 63 21,643 43	1,957 36	e 11,720 01	47,355 19	.....	4,110 30
4,110 30	11,336 15	d 29 04 f 7 27 18,005 72	2,127 11	e 13,647 61	49,313 19	.....	10,541 32
10,541 32	10,145 65	f 63 38 d 9 87 12,491 31	2,317 75	e 14,023 00	49,592 23	.....	4,196 36
4,196 36	6,481 33	f 9 07 13,352 52	1,650 56	e 10,142 32	35,832 16	.....	4,666 04
4,666 04	6,674 61	f 16 62 i 1 03 j 163 77 11,680 46	k 2 10 1,260 00	e 6,599 94	31,064 57	6,280 83	
.....	7,731 56	n 502 64 o 43 95 †f 284 04	† 442 21	†e 8,423 13	17,427 53	9,063 32	
.....	† 4,636 70 11,604 11	†d 6 92 p 2,805 60 o 508 47 n 580 79	† 496 25	†m 6,754 26	27,393 10	2,613 65	
.....	† 2,763 04 7,165 87	n 455 75 o 341 85	† 146 97	.....	10,872 49	1,470 18	
.....	† 1,200 19 14,021 52	†f 25 15 s 332 02 o 1,600 71	† 64 48	.....	16,644 07	301 23	
.....	† 153 97 14,767 38	†f 32 67 n 857 50 f 25 00 o 808 47	† 9 50	t 667 06	17,321 55	.....	433 26
433 26	† 14 92 23,040 10	†f 86 s 985 31 n 1,432 54	† 47	t 667 06	26,574 52	323 84	
.....	† 21 34 18,160 45	†a 8 96 v 18 s 1,367 47 n 1,119 43	† 1 05	.....	20,678 88	385 63	
.....	† 46 24 20,575 98	f 5 60 s 1,212 65 f 4 87 n 1,584 14	† 1 48	.....	23,430 46	2,364 99	
.....	† 1,583 29 16,382 55	†f 32 86 s 964 31 n 1,707 36	† 48 03 y 5 85	† 394 79	20,849 03	1,898 34	
.....	628 01	s 258 18 n 2,464 47	.....	† 1 00	3,351 66	18,273 20	
.....	† 480 08 17,719 92	n 2,564 12 o 23 23	z 4 15 † 7 20	.....	20,798 70	16,921 24	
$51,082 11	$239,989 13	$287,050 18	$20,444 95	$81,813 68	$680,380 05	$130,133 64	$51,082 11

m Uncollected taxes of 1881.
n State tax returned to Auditor General's office.
o Local tax, interest and collection fee.
p Amount under Sec. 10, act 197, 1883.
q Transferred to Ottawa county for taxes of 1855-6, returned from said county and charged back.
r Local tax, interest and collection fee refunded at Auditor General's office.
s Local tax and interest, before and after sale.
t Under Sec. 2, Act 141, 1887.
u Paid School for the Deaf.
v Error in amount of del. State tax charged as received by county treasurer in April, 1888.
w Taxes, etc., heretofore charged back, now credited under Sec. 83, act 195, 1889, and interest to June 30, 1889.
x Del. local, charged as del. State in error in December quarter.
y Interest charged in error in March quarter.
z Error in interest charge March 31, 1893.

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Table No 223.—*Amounts charged and credited in account with* **Newaygo**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1854 to '74*	$13 15	$37,996 69	$98,699 27	$16,886 41	$6,130 62	$65,493 27	.....	$225,249 12
1875*	.....	3,011 45	11,726 76	a 1,744 50 603 31	546 72	4,707 71	.....	22,370 65
1876*	.....	1,734 44	13,524 77	268 60	1,235 07	e 40 00 7,497 56	f $6,188 88	30,492 32
1877*	.....	2,517 34	5,368 23	268 38	772 81	8,790 06	f 4,933 57	22,650 39
1878*	.....	3,740 08	8,578 77	567 09	772 73	6,308 32	f 5,376 66	25,343 65
1879*	.....	2,965 92	5,720 61	560 88	713 28	4,131 83	f 7,523 94	21,616 46
1880*	.....	4,026 69	5 012 97	304 47	767 29	e 22 87 5,104 79	f 7,150 05	22,389 18
1881*	.....	2,810 52	7,067 34	864 95	951 29	e 56 08 4,590 89	f 5,168 69	21,209 76
1882*	.....	5,643 13	7,214 06	352 30	684 84	g 186 99 2,754 85	f 6,474 63	23,310 80
1883*†	.....	5,042 43	†2,188 83 236 10	† 285 06 16 20	† 473 18	† 1,833 58 g 123 84	†h7,016 69	17,215 91
1884*†	1,413 43	7,282 34	†3,582 15 741 15	† 160 63 1 20	† 448 65 08	† 7,148 93 1,895 37	g 96 69 k 19 09	22,789 17
1885*†	2,010 91	4,435 18	428 24	† 846 76 27 66	† 174 06 3 57	† 1 62 1,904 71	k 10 96 g 145 36	9,989 03
1886*†	1,151 32	8,174 62	† 8 64 1,367 36	† 50 52 65 96	† 59 72 4 45	† 2 44 2,118 87	g 106 83	13,110 72
1887*†	.....	6,039 73	1,024 05	† 23 17 43 40	† 3 64 4 68	† 25 36 1,699 18	k 5 75 g 56 83	8,925 79
1888*†	.....	9,797 35	1,390 76	† 22 07 31 74	† 82 2 44	† 17 51 1,422 89	k 49 95 m288 05 n 31 11	13,054 69
1889*†	37 10	7,327 42	1,022 12	28 98	† 54 2 09	† 24 33 2,923 82	n 31 04 k 52 60	11,450 04
1890*†	.....	9,151 44	1,051 41	† 96 90 39 56	† 2 03 4 26	† 43 21 2,463 40	n 23 15	12,875 36
1891*†	498 87	6,349 13	1,416 81	† 343 16 74 85	† 1 60 8 43	896 87	k 20 93	9,610 65
1892†	981 63	5,749 84	1,265 05	† 62 27 100 20	† 17 51 12 44	† 13 3,432 13	k 7 91	11,629 11
1893†	771 22	5,651 67	p 10 1,252 90	† 5 31 35 55 o 06	† 3 74 38 12	374 88	.....	8,133 55
Totals	$6,877 63	$139,450 41	$179,888 45	$24,812 10	$13,570 39	$138,038 50	$50,779 36	$553,416 84

* See Auditor General's report for 1891, p. 460.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Taxes, etc., on part-paid lands collected at land office.
c Twice charged: under Sec. 124; also under Secs. 108–9, tax law.
d State bids.
e Once credited as gain under Sec. 124, tax law; now charged back because the sale was made void.
f Uncollected taxes of 1881.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$221,957 44	$297 26	$220,424 18	$24,209 30	.....	$466,888 20	$13 15	$241,652 23
19,694 79	.....	b 1 20 c 57 84 d 43 71 28,642 63	2,327 20	.....	45,767 37	.....	23,396 72
23,396 72	.....	c 103 81 13,375 27	2,173 36	.....	39,049 16	.....	8,556 84
8,556 84	.....	c 82 92 14,969 14	1,516 15	f $6,188 88	31,313 93	.....	8,663 54
8,663 54	.....	c 330 29 d 3 93 17,872 93	1,564 25	f 4,933 57	33,388 51	.....	8,044 86
8,044 86	.....	c 107 67 13,259 94	1,360 76	f 5,376 66	28,147 89	.....	6,531 43
6,531 43	.....	c 53 48 11,898 87	1,297 67	f 7,523 94	27,305 38	.....	4,916 25
4,916 25	.....	c 44 20 d 73 80 13,848 70	1,261 21	f 7,150 05	27,289 21	.....	6,079 45
6,079 45	.....	c 873 94 d 20 17 14,080 76	1,109 84	f 5,168 69	26,832 85	.....	3,522 05
3,522 05	4,349 76	i 768 28 j 70 67 †c 30 63	† 586 46	†f 6,474 63	15,802 48	1,413 43	
.....	† 2,599 32 6,752 27	†c 114 74 i 1,309 45 j 2,555 52	† 430 81	†h 7,016 69	20,778 80	2,010 91	
.....	† 2,529 26 4,283 29	i 667 83 j 1,224 60	† 132 63	.....	8,837 71	1,151 32	
.....	† 868 90 9,898 06	†c 8 21 i 1,105 99 l 2,232 67	† 46 59	.....	13,660 42	.....	549 70
549 70	† 45 55 6,390 02	†c 64 15 i 892 61 j 1,047 39	† 4 09	m 288 05	9,221 56	.....	295 77
295 77	† 01 10,089 45	†c 19 30 l 851 22 i 1,471 52	† 1 27	m 288 05	13,017 59	37 10	
.....	† 2 99 7,556 96	†c 65 63 l 3,808 49 i 861 71	† 1 49	.....	12,395 27	.....	847 23
847 23	† 02 8,504 62	†d 33 53 l 1,550 15 i 1,388 33	* 2 56	.....	12,376 49	498 87	
.....	6,687 00 † 14 30	g 875 01 l 999 28 c 49 82	1 47 † 2 58	.....	8,629 02	981 63	
.....	6,250 83 † 296 17	l 3,529 44 i 768 11	† 13 34	.....	10,857 89	771 22	
.....	† 66 01 7,131 89	i 785 66 j 153 85	q 15	.....	8,137 06	.....	3 51
$313,056 07	$84,103 62	$373,986 71	$38,043 18	$50,409 21	$859,598 79	$6,577 63	$318,059 58

g Paid Institution for the D. and D.
h Uncollected taxes of 1881.
i State tax returned to Auditor General's office.
j Local tax, interest and collection fee.
k Local tax, interest and collection fee, refunded at Auditor General's office.
l Local tax and interest, before and after sale.
m Under Sec. 2, act 141, 1887.
n Paid School for the Deaf.
o Error in amount charged back June 30, 1892.
p Error in report of delinquent State tax of 1890 returned.
q Error in interest charge, March 31.

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Table No. 224.—*Amounts charged and credited in account with* **Oakland**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1841 to '74*	$44,579 70	$552,684 14	$39,256 25	$4,463 07	$81,658 41	$5,759 81	.....	$668,396 38
1875*.....	807 68	37,643 10	2,788 94	218 08	1,235 10	a 38 69	.....	42,631 59
1876*.....	298 21	21,718 02	1,526 49	473 43	718 67	a 39 69	c $377 83	25,152 34
1877*.....	249 19	30,086 44	2,821 98	159 33	983 82	.....	c 764 15	35,014 91
1878*.....	2,401 54	44,625 89	2,850 00	32 69	1,550 23	.....	c 708 21	51,668 56
1879*.....	431 01	35,388 80	2,090 52	e 12 68 520 60	f 2 26 1,155 58	.....	c 518 96	40,115 41
1880*.....	163 01	48,045 67	1,787 77	182 28	1,484 61	.....	c 362 09	52,025 43
1881*.....	53 91	33,534 63	1,653 12	134 47	1,018 75	.....	c 513 45	36,988 33
1882*.....	129 82	37,083 06	1,349 37	27 56	939 57	202 01	c 391 02	40,072 41
1883*†.....	.....	33,090 92	† 601 42 104 55	† 3 80 23 79	† 114 24	†g 19 75	†h2,204 33	36,162 85
1884*†.....	1,950 15	47,790 30	† 444 30 244 40	† 2 37	† 158 86	† 476 73 1,963 43	g 51 20	53,085 78
1885*†.....	304 06	29,105 86	213 45	† 1,242 40 8 96	† 11 19 68	† 10 17 46	g 33 95 k 2 56	30,937 67
1886*†.....	1,317 43	53,645 97	† 2 95 458 62	† 9 88 24 17	† 88 04 1 67	† 46 44 60 70	l 9 26 k 17 10	55,682 23
1887*†.....	158 52	34,331 13	310 27	41 42	† 69 5 29	† 01 9 99	l 1 82 g 47 85 k 30 11	34,937 10
1888*†.....	.....	55,690 20	431 94	14 67	97	3,293 64	l 6 04 p1,637 33 q 53 71	61,128 55
1889*†.....	63 19	41,630 62	261 87	28 54	75 61	16 89	q 119 38 g 5[illegible] 33 l 26 40	42,301 83
1890*†.....	4,841 65	52,018 69	190 59	11 83	334 79	.....	q 135 95 l 2 14	57,535 64
1891*†.....	22,254 87	36,089 78	430 38	27 40	95 66	120 02	q 166 14	57,185 25
1892†.....	6,196 21	37,821 19	485 11	† 125 51 12 36	94 04	5 52	q 176 60 g 43 25 l 2 56	44,912 35
1893†.....	259 87	37,175 55	421 02	† 91 60 10 96 r 15	† 7 53 16 76	† 07 2 46	l 10 33 q 176 15	38,172 45
Totals	$86,457 06	$1,299,119 96	$60,079 31	$7,904 00	$31,779 02	$12,073 41	$3,644 30	$1,506,057 06

* See Auditor General's report for 1891, p. 458.
† Under new tax law unless preceded by †.
a Paid D., D. and B. Asylum.
b Twice charged: under Sec. 124, also under Secs. 108–9, tax law.
c State bids.
d Taxes, etc., on part-paid lands, collected at land office.
e Error in credit of delinquent tax of 1875.
f Interest on amount referred to in note "e."
g Paid School for the Blind.
h Uncollected taxes of 1881.

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County *since 1841.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$8,752 49	$516,968 77	$87,172 59	$18,777 03	$90 61	$631,761 49	$45,387 38	$8,752 49
----------	37,968 77	b 2 51 4,277 41	1,089 69	----------	42,333 38	298 21	
----------	20,034 31	4,184 32	684 52	----------	24,903 15	249 19	
----------	26,396 41	4,803 89	1,035 24	c 377 83	32,613 37	2,401 54	
----------	14,234 17	d 10 94 4,538 69	1,689 60	c 764 15	51,237 55	431 01	
----------	35,281 41	2,711 09	1,251 69	c 708 21	39,952 40	163 01	
----------	47,323 77	d 11 52 2,549 10	1,573 17	c 513 96	51,971 52	53 91	
----------	32,737 82	2,596 95	1,121 65	c 362 09	36,808 51	129 82	
----------	35,558 22	3,027 99	1,041 67	c 513 45	40,141 33	----------	68 92
68 92	† 600 81 32,843 89	i 250 68	† 57 84	†c 391 02	34,212 66	1,950 19	
----------	† 420 66 49,687 33	j 9 76 i 335 70	† 126 89	†h 2,204 38	52,784 72	301 06	
----------	† 162 51 29,154 21	i 227 85 j 67 06	† 8 61	----------	29,620 24	1,317 43	
----------	1,331 06 53,710 10	i 422 68 m 11 10	† 48 77	----------	55,523 71	158 52	
----------	† 10 03 34,546 38	i 211 51 j 53 17 n 1 22	† 55 o 09	p 1,637 33	36,460 28	----------	1,523 18
1,523 18	57,565 82	m 53 22 j 285 81	----------	p 1,637 33	61,065 36	63 19	
----------	37,265 03	i 154 35 m 80	----------	----------	37,460 18	4,841 65	
----------	35,004 60	d 10 47 m 3 42 i 279 28	----------	----------	35,280 77	22,254 87	
----------	52,664 95	i 210 30 m 113 79	----------	----------	52,989 04	6,196 21	
----------	44,390 29	i 262 19	----------	----------	44,652 48	259 87	
----------	† 127 40 37,046 36	i 393 51 j 2 46	† 5 71 s 06	----------	37,575 50	596 95	
$10,344 59	$1,262,023 08	$119,267 33	$28,512 28	$9,200 36	$1,429,347 64	$87,054 01	$10,344 59

i State tax returned to Auditor General's office.
j Local tax, interest and collection fee.
k Paid institution for the D. and D.
l Local tax, interest and collection fee refunded A. G. O.
m Local tax and interest before and after sale.
n Error in taxes, etc., charged back.
o Interest on error referred to in note "n."
p Under Sec. 2, act 141, 1887.
q Paid School for the Deaf.
r Error in taxes charged back, June 30, 1892.
s Error in interest charged Mar. 31.

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Table No. 225.—*Amounts charged and credited in account with* **Oceana**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1856to'74*	.....	$28,507 72	$62,475 57	$13,981 72	$5,295 16	$68,266 74	.....	$178,526 91
1875*	.....	4,517 17	6,116 12	a1,050 97 $97 89	575 49	5,476 64	.....	18,134 28
1876*	.....	2,606 16	8,159 99	297 97	1,053 28	8,311 03	d $6,380 46	26,807 89
1877*	.....	2,860 62	4,602 61	432 80	885 78	7,687 23	d 8,281 23	24,749 27
1878*	.....	4,250 08	5,752 95	e 3 16 1,365 08	859 78	9,239 65	d 4,824 97	26,295 67
1879*	.....	3,370 36	4,054 42	983 60	588 00	3,537 00	d 5,870 34	18,403 72
1880*	.....	4,575 78	4,775 53	1,073 83	764 90	6,642 43	d 5,524 27	23,356 74
1881*	.....	3,193 77	5,012 15	472 70	532 21	3,757 05	d 4,774 24	17,742 12
1882*	.....	4,243 35	3,755 03	186 59	475 33	2,050 64	d 4,559 26	15,259 20
1883*†	.....	3,781 82	†1,138 76 232 92	† 420 23 3 90	† 305 82	† 923 11	†f 5,375 62 g 3 22	12,195 40
1884*†	$591 43	5,461 74	†1,593 10 242 45	† 554 52 1 99	† 312 77 14	† 5,264 90 1,318 36	k 28 65 j 2 64	15,377 69
1885*†	1,125 72	3,326 40	† 355 41	† 138 15 8 90	† 93 80 76	† 83 606 56	l 81 62 k 46 78 j 5 03	5,789 96
1886*†	169 50	6,130 97	† 37 17 1,315 56	† 97 84 15 59	† 6 73 91	† 72 673 82	j 19 94 i 132 97	8,601 72
1887*†	125 05	5,086 09	851 12	† 71 14 12 81	† 5 37 2 02	† 04 590 64	j 49 39 k 55 63 l 98 47	6,947 77
1888*†	.....	8,250 40	505 92	† 86 51 3 69	† 4 49 25	† 2 33 1,195 21	j 10 80 n 242 57 o 101 61	10,703 81
1889*†	.....	6,170 46	727 64	† 602 73 14 09	† 3 68 2 36	† 19 51 1,182 89	o 99 53 k 88 24 j 92 66	9,003 79
1890*†	513 77	7,706 47	644 47	† 689 85 21 61	† 36 45 1 63	† 17 19 1,176 35	o 30 21 j 2 82	10,840 82
1891*†	750 55	5,346 63	1,250 46	1,076 53 76 58	† 40 39 10 07	† 21 70 368 49	o 105 60 k 151 31	9,198 33
1892†	1,054 47	5,749 84	941 88	13 13 † 26 69	91 † 64 60	774 63 † 50	o 53 40 k 90 15 j 37 39	8,807 64
1893†	84	5,651 67	701 84	p 113 46 105 46	† 1 60 11 45	† 01 679 54	j 79 42 k 23 20 o 22 42	7,390 91
Totals	$4,331 33	$120,776 50	$115,548 07	$24,401 73	$11,935 13	$129,784 82	$47,346 06	$454,123 64

* See Auditor General's report for 1891, page 460.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Taxes, etc., on part-paid lands collected at land office.
c Twice charged: under Sec. 124; also under Secs. 108-9 tax law.
d State bids.
e Once credited as gain under Sec. 124, tax law; now charged back because the sale was made void.
f Uncollected taxes of 1881.
g Interest on State tax collected in county after Feb. 1, by township treasurer.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$191,219 84	$79 85	$173,700 56	$20,128 24	.....	$385,127 98	.....	$206,601 06
15,881 74	.....	b 25 93 e 75 54 20,599 55	1,883 19	.....	37,965 95	.....	19,881 67
19,831 67	.....	c 6 63 b 20 53 16,140 05	2,028 13	.....	38,027 01	.....	11,219 12
11,219 12	.....	c 7 34 13,004 85	1,626 41	d $6,380 46	32,238 19	.....	7,488 92
7,488 92	.....	c 8 82 15,263 94	1,541 86	d 8,281 23	32,584 77	.....	6,289 10
6,289 10	.....	b 9 01 c 8 62 13,535 38	1,215 39	d 4,824 97	25,882 47	.....	7,478 75
7,478 75	.....	b 7 73 c 11 87 12,843 03	1,304 63	d 5,870 34	27,521 35	.....	4,164 61
4,164 61	.....	c 78 69 10,371 01	373 74	d 5,524 27	21,112 32	.....	3,370 20
3,370 20	.....	b 9 64 c 9 66 8,679 31	733 54	d 4,774 24	17,576 59	.....	2,317 39
2,317 39	3,436 95	h 504 35 i 371 46 †b 2 98	† 401 58	†d 4,559 26	11,593 97	$591 43	
.....	† 1,545 91 5,775 05	†c 19 81 b 11 88 h 531 60 i 672 39	† 319 71	†f 5,375 62	14,251 97	1,125 72	
.....	† 1,361 85 3,320 56	†b 66 67 b 12 27 i 386 63 h 400 01	† 72 47	.....	5,620 46	169 50	
.....	† 111 52 7,066 05	†c 21 13 h 583 16 m 6 90	† 4 58	.....	8,476 67	125 05	
.....	† 77 84 5,634 45	h 463 16 b 23 76 i 819 73	† 4 58	n 242 57	7,265 79	.....	318 02
318 02	† 75 63 8,476 09	†b 8 65 †c 21 78 m 1,108 03 h 687 22	† 2 45	n 242 57	10,940 44	.....	236 63
236 63	† 56 78 6,578 59	†b 18 75 h 527 60 m 1,068 02	† 3 65	.....	8,490 02	513 77	
.....	† 635 02 7,597 04	†b 2 82 †c 19 40 m 1,119 24 b 3 42 h 690 96	† 21 38	.....	10,090 27	750 55	
.....	† 707 99 6,079 03	h 500 08 m 835 06	† 21 70	.....	8,143 86	1,054 47	
.....	† 1,092 71 6,714 18	b 19 43 h 656 30 m 275 09	† 43 94	.....	8,806 80	84	
.....	† 27 09 6,852 45	h 631 29 j 4 35	† 1 21	.....	7,546 39	.....	155 43
$269,315 49	$73,333 73	$298,196 44	$32,342 09	$46,075 53	$719,263 28	$4,331 33	$269,470 97

h State tax returned to Auditor General's office.
i Local tax, interest, and collection fee.
j Local tax, interest and collection fee refunded at A. G. O.
k Paid School for the Blind.
l Paid institution for the D. and D.
m Local tax and interest, before and after sale.
n Under Sec. 2, act 141, 1887.
o Paid School for the Deaf.
p Error in amount charged back, June 30.

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Table No. 226.—*Amounts charged and credited in account with* Ogemaw

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1876*				$32 16				$32 16
1877*	$32 16	$915 40	$580 69	270 18	$36 35			1,834 78
1878*		1,360 03	1,682 31	475 55	420 98	$2,182 26	a $6,454 59	12,575 72
1879*		1,078 52	4,560 41	1,970 02	1,088 08	10,597 87	a 12,066 92	31,361 82
1880*		1,464 25	1,541 27	3,108 82	1,198 91	11,739 26	a 14,558 02	33,610 63
1881*		1,022 01	1,437 21	4,381 65	1,043 56	c 19 48 18,159 92	a 4,213 28	30,307 11
1882*		2,116 17	3,332 19	1,014 67	684 49	2,060 38	a 11,160 66	20,418 56
1883*†		1,890 91	† 252 38 51 87	† 186 27 11 86	† 832 66	†13,320 52	†f 6,501 38	23,047 85
1884*†		2,730 88	†2,953 24 130 80	† 271 11 1 98	† 330 80 14	†7,048 48 3,465 52	i 2 59 c 293 73	17,201 27
1885*†	733 11	1,663 18	287 85	† 131 84 18 64	† 170 10 1 67	† 1 50 3,760 14	c 175 03	6,942 06
1886*†		3,085 48	714 19	† 4 27 39 29	† 9 23 2 82	† 07 7,218 50	i 25 63	11,179 48
1887*†		1,907 29	314 68	19 20	† 30 1 63	3,530 95	k 152 35	5,926 40
1888*†		3,093 90	320 90	14 22	1 65	1,750 14	i 178 86 l 90 96 k 353 76	5,804 39
1889*†	222 21	2,313 92	307 22	184 21	57 69	1,713 20	k 285 68 i 6 90	5,091 03
1890*†	15 71	2,889 93	404 87	† 6 43 11 62	5 14	1,316 34	k 410 27	5,060 31
1891*†	159 85	2,004 99	2,280 93	80 41	† 39 21 94	† 20 1,249 98	k 318 15	6,116 84
1892†	942 59	2,555 49	† 49 90 731 38	120 13	† 35 47 78	† 26 1,527 50	k 752 60 i 1 53	6,729 51
1893†	835 59	2,511 88	† 52 08 1,223 13	14 78	† 3 07 64 71	100 79	k 779 58	5,585 61
Totals	$2,941 22	$34,584 23	$23,231 60	$12,369 31	$6,024 44	$90,398 26	$58,782 47	$228,826 53

* See Auditor General's report for 1891, p. 463.
† Under new tax law unless preceded by †.
a State bids.
b Taxes, etc., on part-paid lands, collected at land office.
c Paid Eastern Asylum for Insane.
d Cash of J. F. and D. W. Rust *et al.*, under decree of circuit court.
e Error in taxes, etc., charged back.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
----------	----------	----------	----------	----------	----------	$32 16	
----------	----------	$10,366 20	$420 48	----------	$10,786 68	----------	$8,951 90
$8,951 90	----------	19,919 96	1,439 63	----------	30,311 49	----------	17,735 77
17,735 77	----------	b 5 54 19,441 14	2,376 94	a $6,454 59	46,013 98	----------	14,652 16
14,652 16	----------	13,093 10	2,186 41	a 12,066 92	41,998 59	----------	8,387 96
8,387 96	d $1,017 62	b 82 17 14,844 67	1,943 50	a 14,558 02	40,288 94	----------	9,976 83
9,976 83	----------	e 2 95 13,788 28	1,357 90	a 4,213 28	29,329 19	----------	8,910 63
8,910 63	1,300 08	b 51 00 g 626 30 h 333 79	† 1,209 67	†a 11,160 66	24,092 13	----------	1,044 28
1,044 28	† 1,088 85 2,157 20	g 957 10 h 4,351 32	† 368 03	†f 6,501 38	16,468 16	733 11	
----------	† 2,469 77 1,118 54	b 46 77 h 3,660 70 g 337 83	† 131 42	----------	8,265 03	----------	1,321 97
1,321 97	† 133 87 3,064 71	g 826 12 j 6,048 48 b 10 36	† 7 30	----------	11,412 81	----------	233 33
233 33	† 4 35 1,918 45	g 336 95 h 3,795 22	† 22	l 90 96	6,479 48	----------	553 08
553 08	2,904 13	j 1,252 43 b 13 87 g 767 71	----------	l 90 96	5,582 18	222 21	
----------	2,745 97	j 1,811 72 b 14 66 502 97	----------	----------	5,075 32	15 71	
----------	2,707 05	j 1,606 24 g 587 17	----------	----------	4,900 46	159 85	
----------	† 6 83 3,696 96	g 500 82 b 59 60 j 909 85	† 20	----------	5,174 25	942 59	
----------	† 12 13 3,870 01	j 1,228 41 b 56 78 g 726 33	† 26	----------	5,893 92	835 59	
----------	† 38 70 2,210 20	g 735 70 h 318 84 b 150 40	† 1 73 m 13	----------	3,455 70	2,129 91	
$71,767 91	$32,465 41	$124,709 40	$11,443 82	$55,136 77	$295,523 31	$5,071 13	$71,767 91

f Uncollected tax of 1881.
g State tax returned to Auditor General's office.
h Local tax, interest and collection fee.
i Local tax, interest and collection fee refunded at A. G. O.
j Local tax and interest, before and after sale.
k Paid Northern Asylum for Insane.
l Under Sec. 2, act 141, 1887.
m Error in interest charged March 31.

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Table No. 227.—*Amounts charged and credited in account with* **Ontonagon**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1857 to'74*	$20 00	$31,148 51	$57,203 56	$24,738 62	$4,542 14	$50,072 48	.....	$167,725 25
1875*	.....	1,878 57	2,162 51	a 6,602 61 163 03	366 94	.....	.....	11,173 66
1876*	.....	1,083 83	3,626 71	231 92	562 68	d 780 75	e$10,763 22	17,049 11
1877*	.....	800 97	3,652 89	1,568 76	871 76	8,287 06	e 10,464 86	25,646 30
1878*	.....	1,190 03	5,032 30	69 38	968 02	d 733 65 6,807 68	e 13,651 07	28,452 08
1879*	.....	943 70	1,540 56	259 26	1,035 24	11,487 57	e 14,390 71	29,657 04
1880*	.....	1,281 22	3,627 50	209 18	1,321 93	14,338 63	e 17,212 69	37,991 15
1881*	.....	894 26	2,026 23	i 606 89 265 86	1,412 55	d 2,414 38 h 6 75 14,598 19	e 14,060 26	36,283 09
1882*	.....	2,821 57	1,861 55	5,130 31	1,446 27	j 28 15 17,377 44	e 14,759 93	43,418 22
1883*†	.....	2,521 22	†1,052 66 36 86	637 29 19 35	† 1,156 48	† 12,885 70 j 29 50	†k14,636 37	32,975 43
1884*†	703 42	3,361 16	† 946 74 96 46	13,947 03 85 40	† 707 73 5 99	† 15,255 16 2,192 51	j 37 28	37,618 88
1885*†	12,000 59	2,217 59	399 54	5,169 36 56 05	† 993 59 32 51	5,373 55	n 99 j 40	26,283 77
1886*†	10,289 51	4,087 31	993 07	† 9 00 242 41 o 16	† 650 40 84 71	3,822 45	d2,534 00 n 63	22,713 67
1887*†	8,577 08	4,768 21	†q 2 76 † 68 39 1,355 65	† 8 02 54 23	† 257 64 192 42 s 36	3,444 07	r 3 06 n 96 64	18,823 53
1888*†	2,319 58	7,734 75	681 56	35 98	† 2 28 93 63	† 75 14 3,462 37	n 57 77 t 227 41 u 324 11	15,014 58
1889*†	.....	5,784 81	748 09	98 44 v 25 96	78 36	7,090 12	u 204 47 n 17 56	14,047 51
1890*†	628 22	3,612 41	1,760 58	† 6 46 11 67	10 62	7,148 69	u 382 21 n 8 12	13,568 98
1891*†	1,078 49	2,506 23	1,105 20	3,145 53	† 39 617 49	† 20 2,203 85	n 1 32	10,658 70
1892†	4,368 99	2,555 49	† 25 06 776 63	402 10	† 55 54 91	† 28 3,725 52	n 2 59	11,912 12
1893†	300 30	2,511 88	† 52 00 1,749 45 z 1 26	† 79 58 59 56	† 2 70 13 85 y 13	577 74	n 15 67	5,364 12
Totals	$40,286 18	$83,983 72	$92,580 77	$63,939 12	$17,484 26	$194,212 48	$113,890 96	$606,377 49

* See Auditor General's report for 1891, p. 464.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Twice charged: under Sec. 124; also under Secs. 108-9, tax law.
c Mining tax credited during year.
d Paid Michigan Asylum for Insane.
e State bids.
f Error in credit of delinquent taxes.
g Interest on error referred to in note "f."
h Paid D., D. and B. Asylum.
i Error in credit of returns—taxes of 1879.
j Paid institution for the D. and D.
k Uncollected taxes of 1881.
l State tax returned to Auditor General's office.
m Local tax, interest and collection fee.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$296,415 55	$1,835 19	$146,081 60	$26,455 51	$1,401 93	$472,189 78	$20 00	$304,484 53
8,068 98	----------	b 98 53 13,455 35	11,687 46	c 122 92	22,861 12	----------	11,687 46
11,687 46	----------	f 127 85 12,239 26	g 5 33 1,331 97	c 154 26	25,546 13	----------	8,497 02
8,497 02	----------	16,757 53	1,854 24	c 117 26 e 10,763 22	37,989 27	----------	12,842 97
12,842 97	----------	15,866 33	2,063 90	c 81 09 e 10,464 86	40,819 15	----------	12,367 07
12,367 07	----------	18,617 47	2,353 16	c 108 12 e 13,651 07	47,126 89	----------	17,469 85
17,469 85	----------	17,869 63	2,711 75	c 91 46 c 14,390 71	52,533 40	----------	14,542 25
14,542 25	----------	19,836 05	2,753 88	c 312 84 e 17,212 69	54,657 21	----------	18,374 12
18,374 12	----------	20,997 01	2,704 28	c 157 05 e 14,060 26	46,292 72	----------	12,874 50
12,874 50	----------	l 290 65 m 187 66	† 1,688 53	†c 238 52 e 14,757 93	32,272 01	703 42	
----------	† 2,043 91 3,754 34	l 1,231 70 m 2,980 50	† 820 82	†k 14,636 37 c 150 65	25,618 29	12,000 59	
----------	† 10,866 95 228 85	l 492 47 m 4,037 21	† 193 62	c 170 16	15,994 26	10,289 51	
----------	† 6,183 92 3,523 39	l 808 62 p 3,435 25	† 130 26	c 55 15	14,136 59	8,577 08	
----------	† 3,957 60 6,566 63	l 874 64 m 4,269 36	† 81 57	t 227 41 c 526 75	16,503 95	2,319 53	
----------	† 2 28 7,955 80	p 2,812 51 l 4,080 48	† 4 46	t 227 41 c 35 09	15,118 03	----------	103 45
103 45	2,822 97	p 7,595 66	----------	c 5 11 w 2,892 40	13,419 59	628 22	
----------	5,431 20	p 6,062 96 l 987 45	----------	c 8 88	12,490 49	1,078 49	
----------	† 6 85 8,479 06	p 1,994 37 l 698 57	† 20 † 1 71	c 108 95	6,289 71	4,368 99	
----------	18 85 6,925 89	l 719 68 m 3,930 23	† 28	c 16 94	11,611 82	300 30	
----------	† 6 76 5,274 23	l 612 08 m 36 70	† 30 aa 05	----------	5,930 12	----------	566 00
$412,743 22	$72,818 89	$330,415 30	$16,275 66	$117,147 46	$979,400 53	$40,286 18	$413,309 22

n Local tax, interest and collection fee refunded at A. G. O.
o Error in credit of State taxes of 1883.
p Local tax and interest, before and after sale.
q Unpaid sales of State tax lands, October, 1886.
r Error in returns of sale, Oct., 1886.
s Interest on error referred to in note "r."
t Under Sec. 2, act 141, 1887.
u Paid Northern Asylum for Insane.
v Erroneous credit for redemption of sold State bids, delinquent local.
w ½ State tax of 1888 charged Gogebic county under act 83, 1889.
x Interest charged in error in Dec. quarter.
y Error in amount of interest charged back, June 30, 1892.
z Error in amount charged for collections, Mar. 31, 1893.
aa Error in amount of interest charged Mar. 31.

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Table No. 228.—*Amounts charged and credited in account with* **Osceola**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1869 to '74*	$887 94	$3,629 41	$18,655 78	$6,764 44	$2,851 09	$19,984 72	.....	$82,773 38
1875*	.....	1,276 27	39,518 88	a 197 47 200 04	933 40	13,355 24	.....	55,481 30
1876*	.....	736 34	c 4 02 8,818 48	323 41	1,376 95	15,586 57	e $4,987 16	31,832 93
1877*	.....	2,288 49	7,155 25	517 47	909 63	14,051 84	e 5,094 31	26,016 89
1878*	.....	3,400 07	9,685 99	378 98	968 63	8,789 82	e 6,227 04	29,450 53
1879*	.....	2,696 25	4,956 21	f 200 00 281 11	g 2 05 875 67	8,869 87	e 6,784 10	24,467 30
1880*	.....	3,660 62	c 18 00 4,817 93	191 96	d 11 828 93	9,196 51	e 3,454 60	22,168 66
1881*	.....	2,555 02	4,285 71	183 44	579 77	5,520 36	e 3,686 76	16,711 06
1882*	.....	3,526 96	4,563 99	191 55	676 53	5,208 51	e 5,496 63	19,667 17
1883*†	.....	3,151 51	† 2,040 97 114 32	† 46 88 13 08	547 16	5,091 79	† 5,918 64 k 3 75	16,928 10
1884*†	398 57	4,551 46	† 3,123 38 256 62	114 06 17	372 93 01	† 6,452 36 3,779 41	n 1 22	19,050 13
1885*†	435 67	2,771 98	386 67	† 41 39 6 41	† 145 24 47	† 1 31 3,581 98	n 5 54	7,276 66
1886*†	.....	5,109 14	899 07	† 41 21 8 51	† 11 73 68	† 215 82 2,142 30	n 24 16	8,452 62
1887*†	.....	4,768 21	783 84	† 39 85 6 50	† 2 88 91	† 02 2,556 41	n 9 15 r 21 66	8,189 43
1888*†	.....	7,734 75	1,267 26	† 9 73 18 87	† 34 6 53	† 7 40 3,279 87	n 81 42 s 227 41 t 15 40	12,648 51
1889*†	.....	5,784 81	1,005 67	† 3 24 29 71	† 59 75 71	2,330 87	t 29 18 n 40 58	9,300 36
1890*†	4,942 28	7,234 82	1,106 63	24 54	† 45 2 84	† 15 28 3,119 73	t 39 36 n 87 91	16,562 84
1891*†	.....	5,012 47	1,891 56	30 05	3 34	1,334 58	n 60 36	8,332 36
1892†	345 54	5,110 97	1,331 01	† 37 18 8 59	2 66	591 99	n 11 64	7,439 88
1893†	553 91	5,023 74	1,404 80	† 7 20 11 43	† 2 23 17 26	.....	n 7 09	7,027 66
Totals	$7,563 91	$80,013 33	$118,092 04	$9,730 24	$11,196 12	$161,064 56	$42,217 07	$429,877 27

* See Auditor General's report for 1891, p. 466.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Taxes, etc., on part-paid lands, collected at land office.
c Error in charges for taxes, etc., collected by county treasurer.
d Interest on error referred to in note "c."
e State bids.
f Error in amount charged county on tax of 1871.
g Interest on error referred to in note "f."
h Error in charge of redemptions received in March, 1880.
i Interest on error referred to in note "h."

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$62,177 21	----------	$114,446 93	$9,108 67	$45 02	$185,776 83	$887 94	$103,891 39
41,714 18	$174 19	b 181 62 34,103 88	4,330 27	----------	80,503 82	----------	25,022 52
25,022 52	----------	b 322 85 15,675 78	2,395 55	----------	43,416 70	----------	11,583 77
11,583 77	----------	b 228 18 19,185 70	1,843 48	d 4,967 16	37,828 29	----------	11,811 90
11,811 90	----------	b 162 22 21,559 59	1,950 18	d 5,094 31	40,578 12	----------	11,127 59
11,127 59	----------	b 200 86 13,112 05	1,618 48	d 6,227 04	32,286 02	----------	7,818 72
7,818 72	----------	b 336 18 12,309 83	1,370 63	d 6,784 10	28,669 46	----------	6,500 80
6,500 80	----------	h 10 00 b 59 29 14,129 07	l 18 1,193 91	d 3,454 60	25,347 85	----------	8,636 79
8,636 79	----------	b 75 03 12,725 34	1,181 78	d 3,586 76	26,205 70	----------	6,538 53
6,538 53	2,718 60	l 455 61 k 444 61 †b 126 12	† 746 43	†d 5,499 63	16,529 53	390 57	
----------	† 2,437 53 4,127 55	l 672 23 m 5,021 24 b 70 55	† 366 72	†h 5,918 64	18,614 46	335 67	
----------	† 2,109 22 2,642 67	†b 253 94 b 32 14 m 2,733 79 l 410 08	† 111 84	----------	8,293 68	----------	917 02
917 02	† 12 5,539 92	j 593 47 p 2,124 28 b 26 04	† 14 88	o 88	9,216 61	----------	763 99
763 99	† 41 79 4,981 89	†o 32 75 b 14 21 l 604 30 b 85 92 m 2,658 82	† 2 49	s 227 41	9,413 57	----------	1,224 14
1,224 14	8,194 32	p 3,170 00 b 20 46 l 978 94	† 46	s 227 41	13,815 73	----------	1,167 22
1,167 22	† 9 85 813 92	p 1,540 20 l 826 39	† 50	----------	4,353 08	4,942 28	
----------	† 3 54 12,461 85	†b 14 69 p 3,085 08 l 1,056 80 b 137 62	† 74	----------	16,790 32	----------	197 48
197 48	5,611 67	b 34 74 l 696 48 p 1,446 45	----------	----------	7,986 82	345 54	
----------	5,273 57	p 817 37 l 672 79 b 122 24	----------	----------	6,885 97	553 91	
----------	† 37 73 5,389 99	l 605 95 m 13 74 b 48 91	† 1 70 u 05	----------	6,097 07	980 59	
$197,201 86	$62,569 92	$290,522 08	$26,237 86	$42,052 96	$618,584 63	$8,494 50	$197,201 86

j Uncollected taxes of 1881.
k Interest on State tax collected in county after February 1, by township treasurer.
l State tax returned to Auditor General's office.
m Local tax, interest and collection fee.
n Local tax, interest and collection fee refunded at A. G. O.
o Error in charge of delinquent local refunded at A. G. O.
p Local tax and interest, before and after sale.
q T ice charged: under Sec. 124; also under Secs. 108-9, tax law.
r Paid Institution for the D. and D.
s Under Sec. 2, act 141, 1887.
t Paid School for the Deaf.
u Error in interest charged Mar. 31.

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Table No. 229.—*Amounts charged and credited in account with* **Oscoda**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1881*				$105 25				$105 25
1882*	$105 25	$1,410 79	$513 10	58 94	$44 60			2,132 68
1883*†		1,260 61	† 184 91 63 60	† 27 05 9 96	† 379 30	† $5,438 51	†a $3,897 49	11,261 43
1884*†		1,820 59	†1,922 83 107 54	† 54 35 8 81	† 190 84 62	† 4,385 84 6,437 80		14,929 22
1885*†		1,108 79	e 10 77 221 79	† 83 80 60 69	† 132 11 16 73	† 1 16 7,846 91	f 8 06	9,490 81
1886*†		2,043 66	† 4 88 280 39	† 13 95 26 88	† 6 14 12 04	† 23 7,685 35	h 88 f 1 42	10,075 82
1887*†		1,171 52	123 43	† 161 75 273 21	† 98 59 02	† 01 2,851 79	f 30 78	4,771 49
1888*†		2,063 60	224 62	† 4 63 35 76	† 10 19 2 58	† 5 18 2,790 88	f 17 76 i 60 64	5,214 84
1889*†		1,542 61	170 53	37 47	† 28 2 78	2,457 87		4,211 54
1890*†		1,926 62	274 31	65 21	4 53	3,621 29	f 15 94 j 92 45	6,000 35
1891*†		1,336 66	303 34	68 91	15 65	3,405 79	f 6 04 j 64 45	5,200 84
1892†		1,277 74	† 47 72 344 56	32 39	5 04	4,069 85	j 176 13 f 3 73	5,957 16
1893†	391 98	1,255 95	† 98 85 1,075 50 l 46	18 31	† 4 34 14 11		f 11 87	2,871 37
Totals	$497 23	$18,318 14	$5,973 13	$1,146 32	$901 88	$30,998 46	$4,387 64	$82,222 80

* See Auditor General's report for 1891, p. 468.
† Under new tax law unless preceded by †.
a Uncollected taxes of 1881.
b State tax returned to Auditor General's office.
c Local tax, interest and collection fee.
d Taxes, etc., on part-paid lands, collected at land office.
e Error in charge del. State, received by county treasurer, 1884.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
----------	----------	----------	----------	----------	----------	$105 25	
----------	----------	$11,291 32	$362 27	----------	$11,653 59	----------	$9,520 91
$9,520 91	$181 67	b 1,069 97 c 1,345 89	† 666 46	----------	12,784 89	----------	1,523 46
1,523 46	† 281 09 678 88	b 1,277 85 c 8,695 65 d 1 76	† 228 24	†a $3,897 49	16,584 37	----------	1,655 15
1,655 15	† 1,918 12 82 09	b 596 48 c 5,621 29	† 102 06	----------	9,975 15	----------	484 34
484 34	† 90 36 1,327 11	b 1,185 29 g 7,724 00	† 4 71	----------	10,815 81	----------	739 99
739 99	† 14 17 1,549 78	b 485 68 c 2,610 89	† 77	i 60 64	5,461 92	----------	690 43
690 43	† 171 94 1,836 93	g 2,877 28 b 757 54	† 5 18	i 60 64	6,399 94	----------	1,185 10
1,185 10	† 4 67 1,266 90	b 510 87 g 2,229 16	† 24	----------	5,196 94	----------	985 40
985 40	1,600 95	g 3,978 17 b 603 07	----------	----------	7,167 59	----------	1,167 24
1,167 24	1,221 06	g 3,781 57 b 593 82	k 10 26	----------	6,774 05	----------	1,573 21
1,573 21	1,037 48	g 2,511 23 b 443 26	----------	----------	5,565 18	391 98	
----------	1,588 68	b 389 50 g 22 85	----------	----------	2,001 03	870 34	
$19,525 23	$14,851 82	$60,604 45	$1,380 19	$4,018 77	$100,380 46	$1,367 57	$19,525 23

f Local tax, interest and collection fee refunded A. G. O.
g Local tax and interest, before and after sale.
h Erroneously charged to Osceola county.
i Under Sec. 2, act 141, 1887.
j Paid at Northern Asylum for Insane.
k Error in charge for interest, Dec. quarter.
l Error in charge of March 31, 1892.

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Table No. 230—*Amounts charged and credited in account with* Otsego

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits
1875*				$56 71				$56 71
1876*	$56 71		$275 28	71 62	$7 59			411 01
1877*		$743 76	212 78	30 61	227 67	$3,585 21	a $534 27	5,334 30
1878*		1,105 02	127 90	178 48	334 29	4,598 85	a 1,936 61	8,281 15
1879*		876 29	622 20	169 28	378 71	5,900 54	a 1,463 86	9,410 88
1880*		1,189 70	580 64	63 14	337 49	c 56 04 4,935 46	a 1,924 73	9,087 20
1881*		830 38	454 67	208 23	319 81	b 59 50 4,986 82	a 1,833 36	8,687 67
1882*		2,116 17	1,201 58	77 77	413 68	d 62 17 5,262 55	a 1,865 92	11,000 14
1883*†		1,890 91	† 200 95 164 12	† 9 19 20 31	† 275 27	† 4,469 20	†e 1,977 58	9,007 53
1884*†		2,730 88	† 697 63 456 59	† 298 42 5 99	† 113 29 30 84	† 2,440 10 3,552 67	h 66 93 d 29 37	10,422 72
1885*†	2,615 95	1,668 18	356 41	†1,214 35 77 88 45 16	† 78 09 125 55	† 43 39 4,900 80	d 22 37 g 211 27 h 1,581 72	12,886 30
1886*†		3,065 48	† 1 66 448 44	† 14 08 56 64	† 5 54 3 44	† 11 5,904 61	h 9 15 d 32 36	9,541 51
1887*†		2,543 05	258 02	† 6 00 30 45	† 99 3 16	† 01 6,278 19	h 20 14 l 12 65 d 40 00	9,192 66
1888*†		4,125 20	354 36	335 02	† 38 80 34	† 20 3,540 05	m 121 25 n 46 27 h 15 24	8,638 24
1889*†		3,065 23	329 22	† 6 65 22 52	1 79	5,833 19	n 36 22 h 21 34	9,396 07
1890*†		3,853 24	513 98	27 53	† 40 4 28	3,940 25	n 39 71 h 189 07	8,567 56
1891*†		2,673 32	550 09	65 04	41 70	4,066 20	h 21 03	7,417 38
1892†		3,194 36	1,313 49	39 72	3 62	1,659 26	l 47 91 h 66 69	6,325 05
1893†	86 53	3,139 82	p 3 78 1,230 74	28 37	11 54	642 69	h 17 60 l 40 57	5,201 59
Totals	$2,759 19	$38,825 99	$10,363 78	$3,174 17	$2,799 46	$76,768 15	$14,175 12	$148,865 86

* See Auditor General's report for 1891, p. 470.
† Under new tax law unless preceded by †.
a State bids.
b Taxes, etc., on part-paid lands, collected at land office.
c Paid D., D. and B. Asylum.
d Paid institution for the D. and D.
e Uncollected taxes of 1881.
f State tax returned to A. G. O.
g Local tax, interest and collection fee.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
.....	.....	.....	.....	.....	.....	$56 71	
.....	.....	$4,331 42	$182 57	.....	$4,564 40	.....	$4,158 20
$4,158 20	.....	b 14 15 6,778 45	563 87	.....	11,509 67	.....	6,175 37
6,175 37	.....	b 702 51 5,808 41	688 53	a $534 27	13,909 09	.....	5,627 94
5,627 94	.....	b 254 14 6,422 01	752 26	a 1,936 61	14,992 96	.....	5,582 08
5,582 08	.....	b 176 39 6,171 01	709 86	a 1,463 86	14,103 20	.....	5,016 00
5,016 00	.....	b 110 80 6,626 93	717 91	a 1,924 78	14,396 47	.....	5,708 70
5,708 70	.....	b 103 52 7,325 03	719 86	a 1,833 26	15,689 37	.....	4,689 23
4,689 23	$400 00	†b 199 54 f 608 75 g 1,854 33	† 426 21	†a 1,865 92	9,543 98	.....	536 45
536 45	† 236 95 1,118 23	†b 23 83 f 1,080 23 g 2,582 28 b 89 89	† 129 33	†e 1,977 58	7,806 77	2,615 95	
.....	† 2,179 32 3,283 21	†b 7 39 f 1,299 63 g 6,698 42	† 50 17 90 08	.....	13,613 17	.....	726 87
726 87	† 80 81 2,860 35	b 63 00 k 5,460 74 f 862 90	† 4 38	.....	10,059 05	.....	517 54
517 54	† 14 28 2,416 28	f 526 17 b 52 58 g 6,407 42	† 80	m 121 28	10,056 35	.....	863 69
863 69	† 6 38 3,507 53	k 4,057 68 b 68 70 f 994 52	† 20	m 121 28	9,619 68	.....	981 74
981 74	3,229 05	k 5,676 57 b 28 09 f 685 91	.....	.....	10,631 36	.....	1,235 29
1,235 29	† 6 74 3,360 69	k 3,576 52 f 971 80 b 2 33	† 31	.....	9,153 68	.....	586 12
586 12	2,626 56	k 4,312 78 f 687 81 b 12 66	o 33 63	.....	8,209 56	.....	792 18
792 18	2,765 11	k 1,822 43 f 840 61 b 18 19	.....	.....	6,238 52	86 53	
.....	6,298 31	f 772 02 g 144 15 b 29 36	q 04	.....	7,243 88	.....	2,042 29
$43,192 40	$34,426 80	$96,874 40	$5,068 97	$11,778 79	$191,341 36	$2,759 19	$45,234 69

h Local tax, interest, and collection fee refunded A. G. O.
i Unpaid sales of 1884; charged under Sec. 75, act 9, 1882.
j Paid Eastern Asylum for Insane.
k Local tax and interest, before and after sale.
l Paid School for the Blind.
m Under Sec. 2, act 141, 1887.
n Paid School for Deaf.
o Error in charge for interest in December quarter.
p Error in charge for May sales.
q Error in charge for interest, March 31.

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Table No. 231.—*Amounts charged and credited in account with* **Ottawa**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to 74*.	$78,633 02	$119,170 29	$165,788 53	$11,232 08	$15,408 10	$23,690 04	.....	$413,922 06
1875*.....	20,789 07	12,045 79	8,426 13	a 970 80 428 59	2,101 48	.....	.....	44,711 86
1876*.....	21,994 39	6,949 76	7,663 70	6,028 67	2,399 99	f 21 29	g$10,038 14	55,095 94
1877*.....	36,445 94	8,581 84	6,942 44	519 33	3,425 68	f 13 36	g10,070 73	65,999 32
1878*.....	29,749 48	12,750 25	9,787 82	j 32 95 1,119 16	k 16 08 3,265 62	.....	g12,013 88	68,735 24
1879*.....	39,322 93	10,111 09	6,371 75	877 61	3,608 21	f 15 32	g 8,351 16	68,658 07
1880*.....	37,470 12	13,727 34	5,501 38	228 78	3,524 53	f 13 62	g 7,399 53	67,865 30
1881*.....	41,319 06	9,581 32	4,925 67	l 122 00 773 19	3,551 06	f 37 32	g 4,734 17	65,044 79
1882*.....	42,724 80	11,991 66	4,486 04	6,666 18	3,627 21	m 59 30 n 131 83	g 4,976 91	74,663 93
1883*†.....	49,896 77	10,715 15	† 1,471 03 74 14	† 203 78 16 96	†3,768 80	†m 54 34	†p5,192 10	71,303 07
1884*†.....	50,772 97	15,474 96	† 1,520 86 187 60	† 832 34 1 55	†3,640 95 11	† 1,466 07 576 74	m 53 10	74,527 33
1885*†.....	36,326 93	9,424 76	† 4 72 344 25	† 461 92 25 22	†2,549 27 7 05	284 18	m 42 80	49,471 10
1886*†.....	37,267 44	17,371 08	1,426 70	† 69 83 23 09	†2,601 51 72 45	.....	m 67 23	58,899 33
1887*†.....	40,321 15	16,529 80	† 20 80 1,270 93	† 51 25 30 71	†2,532 16 179 05	1,058 34	w 176 73 v 25 27 m 67 64	62,281 82
1888*†.....	39,372 51	26,813 80	1,840 88	† 25 33 25 19	†2,418 73 58 82	2,525 34	w 28 21 x 738 34 y 59 88	73,957 03
1889*†.....	41,376 93	20,054 00	1,120 59	†a 38 89 †z 9 09 † 246 98 19 12	†2,467 25 5 27	259 88	y 37 05 v 35 40 w 50 32	65,720 77
1890*†.....	35,939 22	25,046 04	928 28	† 69 64 61 55	†2,143 81 4 85	526 71	y 45 19	64,765 29
1891*†.....	16,778 36	17,376 56	1,624 12	44 31	† 985 96 5 16	275 28	y 31 94 w 7 41	37,129 05
1892†.....	1,199 14	19,166 15	1,221 54	38 30	† 41 59 14 87	† 35 21 592 04	y 53 17 v 137 11 w 6 46	22,504 58
1893†.....	1,028 40	18,838 95	1,009 26	† 36 62 34 33	† 04 9 64	26 16	v 56 64 n 40 00	21,080 04
Totals..	$698,678 63	$401,720 59	$233,959 15	$31,366 34	$64,453 30	$31,662 32	$64,495 59	$1,526,335 92

* See Auditor General's report for 1891, p. 472. † Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869. b Twice charged: under Sec. 124; also under Secs. 108-9, tax law.
c Taxes, etc., on part-paid lands, collected at land office.
d Error in charge for taxes, etc., collected by county treasurer.
e Interest on error referred to in note "d." f Paid D., D. and B. Asylum.
g State bids. h Error in credit of delinquent taxes. i Interest on error referred to in note "h."
j Unpaid sales of 1870; charged under Sec. 1105, C. L. 1871. k Interest on amount referred to in note "j."
l Error in credit of returns—taxes of 1879. m Paid institution for the D. and D.
n Paid under act 28, 1875, for services of troops to quell riot. o Tax collected under act 275, 1881, on lands rejected or charged back, and interest. p Uncollected taxes of 1881.

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County *since 1843.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$98,966 10	$18,268 61	$276,859 53	$19,035 11	$386 72	$413,516 07	$399,372 09	$98,966 10
----------	4,422 57	b 14 49 c 273 37 d 62 72 17,171 40	e 2 92 770 00	----------	22,717 47	21,994 39	
----------	1,931 66	h 485 79 c 17 44 15,519 99	i 20 24 674 88	----------	18,650 00	36,445 94	
----------	6,519 70	c 19 44 18,276 52	1,396 04	g 10,038 14	36,249 84	29,749 48	
----------	2,070 51	c 253 45 15,916 66	1,100 96	g 10,070 73	29,412 31	39,322 93	
----------	2,479 46	c 15 44 14,402 31	1,276 86	g 12,013 88	31,187 95	37,470 12	
----------	6,010 35	c 880 80 10,436 01	867 92	g 8,351 16	26,516 24	41,319 06	
----------	5,034 46	c 182 88 8,863 21	839 91	g 7,399 53	22,319 99	42,724 80	
----------	8,947 04	c 94 30 o 3,204 03 7,153 00	634 62	g 4,734 17	24,767 16	49,896 77	
----------	† 2,647 92 10,291 81	q 445 06 r 561 81 †c 121 96 †o 55 50	† 429 13	†g 4,976 91	20,530 10	50,772 97	
----------	† 2,360 46 15,098 99	†t 14,4.2 53 †s 6 94 †c 98 36 q 635 66 r 149 82 c 7 58	† 317 96	†p 5,102 10	38,200 40	36,326 93	
----------	† 2,171 99 9,358 88	†c 15 60 c 151 71 r 46 69 q 381 30	† 81 18 2 31	----------	12,203 66	37,267 44	
----------	† 3,577 73 13,815 77	†c 34 96 c 4 51 u 403 87 q 678 19	† 63 15	----------	18,578 18	40,321 15	
----------	19,308 22	†c 61 99 q 625 51 c 28 45 r 2,092 39	† 2 44 1 97	x 788 34	22,900 31	39,372 51	
----------	30,366 28	c 26 83 u 542 12 q 851 75 c 4 21	† 37	x 788 34	32,580 10	41,376 93	
----------	† 49 13 29,705 87	†1b 99 74 †1c 7,442 85 u 233 78 q 693 34	†1d 555 74 † 1 10	----------	29,781 55	35,939 22	
----------	† 20,506 72 24,997 55	†1e 399 44 u 536 37 q 917 52 c 23 76 1f 73	†1d 219 97 † 384 87	----------	47,966 93	16,778 36	
----------	† 16,481 63 18,138 57	†c 1 00 c 419 84 q 635 36	† 253 51	----------	35,929 91	1,199 14	
----------	723 42 19,353 72	†c 12 53 c 3 75 q 679 23 n 180 85	† 22 68	----------	21,476 18	1,028 40	
----------	† 65 19,860 63	f 766 41 u 34 08	† 03	----------	20,661 80	418 24	
$98,966 10	$308,000 30	$125,632 86	$28,955 87	$64,650 02	$926,205 15	$399,096 87	$98,966 10

q State tax returned to Auditor General's office. r Local tax, interest and collection fee.
s Transferred from Muskegon county for taxes of 1855-6, returned from Ottawa county and charged back. t Amount under Sec. 10, act 197, 1883. u Local tax and interest, before and after sale.
v Paid School for the Blind. w Local tax, interest and collection fee refunded at A. G. O.
x Under Sec. 2, act 141, 1887. y Paid School for the Deaf. z Error in return of sale of State tax lands, Oct., 1886. 1a Amount heretofore credited as "twice charged."
1b Erroneously charged as received at tax sale in 1870 and interest to June 30, 1889.
1c Erroneously charged as loss under Sec. 121, act 169, 1869, and interest to June 30, 1889.
1d On State bids and uncollected taxes of 1881. 1e Taxes heretofore charged back, now charged to Muskegon county under Sec. 83, act 195, 1889. 1f Error in credit of return of State tax of 1888.

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Table No. 232.—*Amounts charged and credited in account with* **Presque Isle**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1871 to '74*	$99 35	$1,839 03	$3,254 02	$6,160 41	$602 87	$12,493 08	----------	$20,444 76
1875*	----------	645 32	5,500 18	1,157 25	464 13	3,694 25	----------	11,461 13
1876*	----------	372 31	2,836 31	79 83	99 99	4,400 00	----------	7,788 44
1877*	----------	858 18	13,877 89	199 06	834 03	6,731 49	a $3,951 64	26,452 29
1878*	----------	1,275 08	15,058 94	c 603 54 563 35	d 125 68 966 01	e 116 71 4,956 11	a 7,602 74	31,263 11
1879*	----------	1,011 11	5,212 09	694 00	863 31	8,567 15	a 7,981 53	24,329 19
1880*	----------	1,372 73	15,098 51	237 69	1,550 40	f 53 36 18,070 50	a11,004 31	47,387 50
1881*	----------	958 13	9,780 30	646 51	1,011 48	f 182 62 10,240 96	a 8,883 63	31,703 63
1882*	----------	1,763 47	8,769 46	301 72	1,501 44	f 126 83 15,625 50	a12,911 12	41,009 54
1883*†	----------	1,575 75	†1,493 90 211 62	† 107 56 20 93	† 1,307 84	† 21,903 81	†g8,877 01	35,498 42
1884*†	----------	2,275 73	†1,783 29 212 51	† 229 93 5 36	† 441 85 38	† 10,092 52 12,367 00	----------	27,408 57
1885*†	----------	1,385 99	283 41	† 266 02 81 80	† 81 56 7 46	† 19 04 10,815 51	j 25 81 k 48 44	13,015 04
1886*†	----------	2,554 57	† 39 33 407 09	† 49 39 105 71	† 21 13 8 86	† 61 75 11,548 36	k 41 97	14,838 16
1887*†	----------	1,589 40	729 93	† 20 01 55 12	† 39 4 99	† 9 97 12,212 93	j 27 22 k 25 06	14,685 02
1888*†	----------	2,578 25	947 58	† 23 66 70 43	† 1 88 8 71	† 62 13,936 29	j 165 87 m 75 80	17,808 49
1889*†	----------	1,928 27	510 12	† 10 89 n 14 29 33 09	† 1 42 2 10	01 11,251 83	j 47 55	13,799 57
1890*†	----------	2,408 27	835 41	54 79	† 76 7 64	† 6 61 11,232 31	j 33 28 o 55 95	14,635 02
1891*†	----------	1,670 82	2,247 92	1,152 56	139 92	6,400 83	† 128 14	11,740 19
1892†	1,985 67	1,916 61	† 10 36 1,213 68	1,554 05	† 31 165 78	† 16 4,354 11	j 47 09	11,247 82
1893†	2,424 06	1,833 89	† 116 49 1,503 94 p 1 07	90 33	† 2 07 12 68	101 15	----------	6,135 68
Totals	$4,509 08	$31,858 86	$91,930 35	$10,599 28	$10,237 07	$211,582 77	$61,984 16	$422,651 57

* See Auditor General's report for 1891, p. 474.
† Under new tax law unless preceded by †.
a State bids.
b Taxes, etc., on part-paid lands, collected at land office.
c Unpaid sales of 1874, charged under Sec. 1105, C. L. 1871.
d Interest on amount referred to in note "c."
e Paid Michigan Asylum for the Insane.
f Paid at Eastern Asylum for the Insane.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$14,447 50		$28,943 83	$2,204 36		$45,595 69	$99 35	$25,250 28
10,802 78		5,303 99	969 15		17,075 92		5,614 79
5,614 79		14,089 62	975 45		20,679 86		12,891 42
12,891 42		b 8 62 23,914 57	1,888 11		38,702 72		12,250 43
12,250 43		b 49 81 22,664 18	1,993 39	a $3,951 64	40,909 45		9,646 34
9,646 34		b 63 50 26,600 92	2,170 11	a 7,602 74	46,083 61		21,754 42
21,754 42		b 57 38 23,565 87	2,906 71	a 7,981 83	56,268 71		8,881 21
8,881 21		b 49 99 30,050 27	2,439 53	a 11,004 81	52,425 31		20,721 68
20,721 68		b 161 45 27,264 46	2,808 09	a 8,883 63	59,829 31		18,819 77
18,819 77	$539 89	†b 159 39 h 1,036 40 i 588 83	† 1,995 21	†a 12,911 12	36,050 50		552 18
552 18	† 1,758 80 1,334 56	†b 52 84 h 1,343 90 i 18,017 78 b 63 31	† 504 12	†g 8,877 01	32,504 00		5,095 43
5,095 43	† 1,160 31 757 94	†b 49 00 h 978 37 i 12,285 33 b 74 25	† 62 02		20,432 65		7,417 61
7,417 61	† 815 70 1,614 22	†b 102 55 b 57 01 l 9,339 57 h 1,721 54	† 14 13		21,082 33		6,244 17
6,244 17	† 08 1,517 59	†b 4 16 h 962 23 b 13 60 i 8,133 66	† 58	m 75 80	16,956 87		2,271 85
2,271 85	† 30 48 1,326 75	i 15,006 32 b 44 58 h 1,633 84	† 1 43	m 75 80	20,991 00		3,182 51
3,182 51	† 23 87 1,331 20	l 11,199 10 b 28 28 h 1,264 42	† 1 22		16,030 60		2,231 03
2,231 03	† 11 14 1,281 62	†b 6 36 l 11,528 22 b 41 46 h 1,511 88	† 76		16,612 47		1,977 45
1,977 45	2,384 60	h 1,042 06 b 65 98 l 4,252 85	31 58		9,754 52	1,985 67	
	† 10 67 3,680 99	b 72 62 l 3,875 07 h 1,184 25	† 16		8,823 76	2,424 06	
	† 16 53 4,290 54	h 920 03 i 28 61 b 74 83			5,330 54	805 14	
$164,802 57	$23,986 98	$311,020 88	$20,996 11	$61,363 38	$582,139 92	$5,314 22	$164,802 57

g Uncollected taxes of 1881.
h State tax returned to Auditor General's office.
i Local tax, interest and collection fee.
j Local tax, interest and collection fee refunded at A. G. O.
k Paid institution for the D and D.
l Local tax and interest before and after sale.
m Under Sec. 2, Act. 141, 1887.
n Erroneous credit for redemption of sold State bids, delinquent local.
o Paid Northern Asylum for Insane.
p Error in charge June 30.

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Table No. 233.—*Amounts charged and credited in account with* **Roscommon**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1875*	----------	----------	----------	$363 23	----------	----------	----------	$363 23
1876*	$363 23	----------	$1,018 51	7,736 15	$58 86	----------	----------	9,508 75
1877*	2,489 43	$858 18	378 84	16,540 63	372 40	----------	a$2,378 62	24,018 10
1878*	16,539 54	1,275 02	1,168 68	b 5 90 291 95	355 75	----------	a 3,432 60	23,069 45
1879*	10,348 82	1,011 11	985 78	b 6 31 79 60	c1,000 00 1,013 86	----------	a 5,004 51	19,479 94
1880*	4,066 41	1,372 73	1,134 33	97 41	667 90	----------	a 7,474 78	14,813 56
1881*	----------	958 13	2,179 40	1,098 48	373 49	$742 76	a 6,781 41	12,133 67
1882*	----------	2,116 17	619 25	278 30	838 09	7,353 22	a10,187 14	21,392 17
1883*†	----------	1,890 91	† 59 44 44 30	† 229 60 12 80	† 866 14	† 12,383 54	†e8,633 60 f 17 89	24,138 22
1884*†	----------	2,730 88	†2,882 18 80 22	† 239 74 3 67	† 438 92 26	† $9,290 59 7,200 13	f 129 28	22,995 87
1885*†	1,718 08	1,663 18	169 88	† 22 75 30 23	† 161 27 2 33	† 29 81 3,475 46	----------	7,272 99
1886*†	----------	3,065 48	† 89 09 318 10	† 39 93 41 27	† 6 34 2 86	† 3 52 1,654 76	f 11 29	5,232 64
1887*†	----------	1,907 29	380 48	46 65	† 2 80 4 44	† 02 2,717 34	----------	5,059 02
1888*†	----------	3,093 96	146 85	27 19	2 47	3,940 37	m 90 46	7,301 74
1889*†	----------	2,313 92	279 57	† 33 64 n 6 45 80 45	5 03	2,910 21	----------	5,629 27
1890*†	----------	2,389 93	339 44	† 6 11 64 07	† 2 02 6 67	† 01 1,902 35	o 311 58	5,522 18
1891*†	----------	2,004 99	608 61	189 94	87 22 72	1,183 86	o 182 62 f 9 42	4,203 53
1892†	394 16	1,916 61	† 29 64 832 95	74 33	30 37	1,055 99	o 106 05 f 2 49	4,472 59
1893†	2,025 88	1,883 89	† 35 02 1,338 00	p 1 54 48 24	† 2 90 154 75	----------	f 1 90	5,492 13
Totals	$39,245 55	$32,952 83	$15,148 51	$27,996 56	$6,423 01	$55,873 94	$44,756 14	$222,396 04

* See Auditor General's report for 1891, p. 476.
† Under new tax law unless preceded by †.
a State bids.
b Taxes, etc., on part-paid lands, charged back.
c Error in computation of interest in account current for 1878.
d Taxes, etc., on part-paid lands, collected at land office.
e Uncollected taxes of 1881.
f Local tax, interest and collection fee refunded at Auditor General's office.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
						$663 23	
		$5,776 63	$240 69		$6,017 32	2,489 43	
		7,189 72	288 84		7,478 56	16,539 54	
		9,823 74	518 27	a $2,378 62	12,720 63	10,348 82	
		d 6 32 11,334 76	639 85	a 3,432 60	15,413 53	4,066 41	
		9,866 09	656 67	a 5,004 51	15,527 27		$713 71
$713 71		13,974 96	1,012 17	a 7,474 78	23,176 16		11,042 49
11,042 49		12,914 84	1,538 83	a 6,781 41	32,277 07		10,884 90
10,884 90	$1,049 90	g 840 70 h 667 28	† 1,296 76	†a 10,187 14	24,926 68		788 46
788 46	† 1,244 84 1,885 95	g 944 26 h 7,299 56	† 481 12	†e 8,733 60	21,277 79	1,718 08	
	† 2,372 31 928 50	g 880 61 h 3,385 47	† 114 16		7,691 05		418 06
418 06	† 116 98 2,275 93	g 1,156 30 i 1,772 56	† 4 77		5,744 55		511 91
511 91	† 40 52 1,611 69	g 707 85 d 10 69 h 3,618 69	† 2 23	m 90 96	6,594 54		1,535 52
1,535 52	2,340 29	i 3,300 01 g 1,076 93		m 90 96	8,343 71		1,041 97
1,041 97	1,977 58	i 2,955 41 g 649 92			6,624 88		995 61
995 61	† 34 09 1,890 75	i 1,639 04 g 1,123 65 d 2 67	† 1 58		5,687 38		165 20
165 20	2,248 39	g 680 59 i 704 68	o † 22 28		3,808 00	394 16	
	844 76	i 747 92 g 854 03			2,446 71	2,025 88	
	118 99	g 844 36 h 4 91	q 45		968 71	4,523 41	
$28,097 83	$20,991 42	$106,764 14	$6,796 94	$44,074 58	$206,724 91	$43,768 96	$28,097 83

g State tax returned to Auditor General's office.
h Local tax, interest and collection fee.
i Local tax and interest, before and after sale.
m Under Sec. 2, act 141, 1887.
n Erroneous credit for redemption of sold State bids, delinquent local.
o Paid at Northern Asylum for Insane.
p Error in amount charged back, June 30, 1892.
q Error in interest charged, March 31.

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Table No. 234.—*Amounts charged and credited in account with* **Saginaw**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc. charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to'74*	$2,547 23	$212,139 15	$569,317 62	$58,316 57	$29,186 90	$99,421 80	.....	$970,928 27
1875*.....	.....	24,191 96	43,854 60	a 9,093 37 1,270 18	2,320 21	b 122 80	.....	80,853 12
1876*.....	.....	13,957 45	g 100 00 38,220 81	h 5 00 1,281 68	i 2 92 j 20 3,030 53	b 201 08	k$32,955 45	89,755 12
1877*.....	17,993 70	18,307 93	41,688 51	1,576 51	4,309 12	b 129 42	k 25,529 45	109,534 64
1878*.....	19,177 40	27,200 54	30,913 06	6,729 41	4,199 95	b 107 02	k 24,956 07	113,283 45
1879*.....	37,733 24	21,570 32	24,762 92	2,406 30	5,094 95	b 157 46	k 25,940 40	117,665 59
1880*.....	42,570 58	29,484 98	23,966 02	2,691 14	5,671 94	b 157 07	k 26,765 16	131,127 89
1881*.....	70,940 27	20,440 16	18,709 65	3,731 12	6,768 68	b 127 39	k 14,266 86	134,983 83
1882*.....	61,473 44	35,269 59	19,064 07	1,800 78	n 1,345 64 7,029 77	o 129 42	k 32,222 51	158,335 22
1883*†.....	116,061 83	31,515 16	† 8,360 73 641 46	† 632 05 139 36	† 9,134 69 s 6 37	†o 88 83	† q14,314 73 r 40 20	181,435 41
1884*†.....	124,229 29	45,514 58	† 7,439 98 1,484 58	† 529 34 15 42	† 6,763 21 996 11	1,216 49	o 125 56 w 33 88	188,318 44
1885*†.....	136,886 56	27,719 88	† 5 09 1,591 75	† 1,603 68 52 12	† 6,224 25 1,289 14	1,782 02	w 44 56 o 90 10	171,289 15
1886*†.....	96,046 91	51,091 40	† 8 70 4,535 31	† 596 45 82 45	† 6,471 66 688 60	856 83	w 14 06 o 110 28 z 7,144 13	167,645 88
1887*†.....	111,596 99	41,960 27	3,645 11	† 79 72 †1a 581 79 138 22 †1c 968 63	† 7,178 15 †1e 581 69 †1d 1,465 33 1b 10 57 870 04	2,595 44	w 91 31 1k 23 06 o 190 21	171,401 40
1888*†.....	50,630 93	68,065 80	4,465 78	† 15 00 81 14	† 2,380 64 768 75	3,800 78	1k 132 63 w 187 43 1j 2,001 18	132,530 11
1889*†.....	50,590 54	50,906 32	3,773 26	† 175 72 1l 5 52 173 15	† 2,429 67 554 83	† 33 92 6,946 64	1k 112 37 1i 27 38 w 63 86	115,793 18
1890*†.....	7,452 52	63,578 40	4,353 97	† 414 34 62 53	† 25 63 151 77	† 899 99 9,544 15	1k 117 57 w 90 33	86,691 20
1891*†.....	2,084 36	44,109 74	6,625 10	† 85 40 62 52	† 22 65 151 77	† 6 38 2,103 92	1k 105 96 w 39 45	56,103 29
1892†.....	1,840 46	47,276 49	6,939 99	† 7 09 23 44	† 5 19 59 90	† 3 82 2,475 17	1k 148 21 1i 15 70 w 91 19	58,886 65
1893†	2,817 48	46,469 44	8,905 51	† 30 76 161 86	† 37 1m 31 118 80	† 8 43 116 12	w 130 62 1i 12 75 o 82 97	58,855 42
Totals..	$952,672 83	$920,569 56	$872,873 58	$95,254 64	$117,176 63	$133,652 89	$208,717 63	$3,300,917 76

* See Auditor General's report for 1891, p. 478. † Under new tax law unless preceded by †. a Under Sec. 124, Act 169, 1869. b Paid D., D. and B. Asylum. c Twice charged: under Sec. 124; also, under Secs. 108-9, tax law. d Taxes, etc., on part-paid lands, collected at land office. e Error in taxes, etc., charged back. f Interest on error referred to in note "d." g Error in charge for taxes, etc., collected by county treasurer. h Error in amount charged county, June 30, 1875, under Sec. 124, Act 169, 1869. i Interest on error referred to in note "g." j Interest on error referred to in note "h." k State bids. l Error in credit of delinquent taxes. m Interest on error referred to in note "l." n Error in credits of interest in account current for year ending June 30, 1881. o Paid Institution for the D. and D. p Taxes collected under act 275, 1881, on land rejected or charged back, and interest. q Uncollected taxes of 1881. r Error in return of sale in October, 1880. s Interest on amount referred to in note "r." t State tax returned to Auditor General's office. u Local tax, interest and collection fee.

County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$681,910 30	$5,921 32	$297,461 38	$85,793 09	$431 25	$1,671,577 34	$2,547 23	$703,135 80
21,225 50		c 508 42 d 61 91 e 170 60 61,784 43	f 73 11 4,002 30		92,881 27		12,478 15
12,478 15		d 88 36 56,156 07	3,038 84		71,761 42	17,993 70	
		l 1 00 c 124 59 d 79 94 53,467 91	m 04 3,729 21	k 32,955 45	90,357 24	19,177 40	
		c 133 38 d 131 94 46,304 94	2,950 50	k 25,529 45	75,550 21	37,733 24	
		c 59 40 d 187 48 46,897 43	2,994 63	k 24,956 07	75,095 01	42,570 58	
		c 47 66 d 106 20 31,773 58	2,319 70	k 25,940 40	60,187 62	70,940 27	
	15,000 00	d 93 72 27,483 15	4,168 36	k 26,765 16	73,510 39	61,473 44	
		e 433 26 d 33 58 e 11 09 p 46 89 26,121 30	f 78 1,359 34	k 14,266 86	52,273 39	116,061 83	
	† 15,000 00	t 2,362 32 u 150 56 †d 165 34 c 20 11	† 2,327 43 f 5 98	† k32,222 51 v 4,779 45 e 172 42	57,296 12	124,229 29	
	26,216 49	†c 68 52 †d 46 64 †e 19 39 †u 1,843 29 t 3,109 98	† 933 30	† q14,812 73 v 4,380 44	51,431 88	136,886 56	
	72,971 57	†c 16 27 t 1,686 32 u 1,418 17	† 86 37 864 54	†v 882 26 x 3,317 64	81,243 14	96,046 01	
	50,856 83	†c 9 96 t 3,829 21 y 1,352 89			56,048 89	111,596 99	
	41,785 12	†d 17 29 †f 26,577 05 t 3,061 26 u 2,202 87	† 4,690 62 †h1,407 58 7 39	††g39,019 81 †l 2,001 18	120,770 47	50,630 93	
	70,486 34	y 4,130 42 t 5,321 68		†j 2,001 18	81,939 57	50,590 54	
	† 40,986 93 54,085 29	†d 33 62 t 3,851 34 y 7,503 57	† 1,979 91		108,340 66	7,452 52	
	† 192 30 71,081 68	†d 868 71 †c 35 12 y 7,601 17 t 4,835 11	† 42 75		84,606 84	2,084 36	
	† 381 53 46,682 57	t 3,774 02 y 3,401 32 d 5 97	† 17 32		54,262 83	1,840 46	
	† 90 59 50,147 45	†d 15 39 y 1,706 85 t 4,105 07	† 3 82		56,069 67	2,817 48	
	† 50 51,739 82	t 3,498 75 u 280 87	† 50 †n 30		55,520 24	3,335 18	
$715,613 95	$613,475 93	$1,354,199 55	$122,798 01	$254,436 26	$3,060,523 70	$956,008 01	$715,613 95

v Local taxes in the city of East Saginaw, collected at A. G. O., and interest thereon. w Local tax interest and collection fee refunded at A. G. O. x Local taxes in city of East Saginaw, received by county treasurer at sale of May 5, 1884, and interest thereon to March 26, 1884. y Local tax and interest, before and after sale. z Amount paid troops in aid of civil authorities under act 169, 1885. 1a Amount heretofore credited as gain on 5-year lists. 1b Interest on amount referred to in note "1a." 1c Amount heretofore credited because twice charged, under Sec. 124, also Secs. 108-9 tax law. 1d. Interest on amount referred to in note "1c." 1e Errors discovered in examining accounts. 1f Amount heretofore charged as loss on 5-year lists. 1g Interest on amount referred to in note "1f." 1h Interest on State bids and uncollected taxes charged county and received at county treasurer's office and A. G. O., and interest to June 30, 1886. 1i Amount paid School for the Blind. 1j Under Sec. 2, Act. 141, 1887. 1k Paid School for Deaf. 1l Erroneous credit for redemption of sold State bids, delinquent local. 1m Error in interest

Table No. 235.—*Amounts charged and credited in account with* **Sanilac**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1851 to '74*	.....	$69,800 48	$189,554 92	$31,439 45	$10,919 33	$74,808 97	.....	$376,523 10
1875*	.....	5,017 76	10,561 79	a3,685 31 290 66	551 78	b 813 52	.....	20,950 77
1876*	.....	2,912 28	10,111 55	291 25	985 28	b 749 50 5,023 48	e$10,039 30	30,116 74
1877*	.....	3,489 95	5,904 87	176 86	949 60	b 20 44 8,113 82	e 8,327 45	26,982 99
1878*	.....	5,185 10	9,054 75	1,301 73	952 12	f 26 87 5,426 41	e 9,340 23	31,287 21
1879*	.....	4,111 84	7,053 12	403 65	882 72	f 57 21 5,0.9 66	e 9,139 52	26,677 72
1880*	.....	5,582 45	5,330 66	491 53	959 62	f 93 44 6,177 44	e 9,410 25	28,045 50
1881*	.....	3,896 41	7,281 15	485 05	898 65	f 99 37 5,707 64	e 9,671 51	28,038 78
1882*	.....	7,053 91	7,018 89	367 82	929 40	g 27 10 7,489 46	e 7,104 86	29,991 44
1883*†	.....	6,303 08	†1,520 94 187 02	† 540 21 6 00	† 381 08	†1,154 56 g 82 47	†h 6,570 83	16,746 12
1884*†	$368 36	9,102 92	†3,211 10 335 98	† 210 00	† 393 25	† 6,772 80 1,764 37	g 72 57 k 19 37	22,750 67
1885*†	2,545 28	5,543 98	† 10 47 513 60	† 370 73 25 58	† 186 21 2 47	† 16 27 1,749 23	g 49 31 k 14 93 l 16 73	11,044 59
1886*†	397 11	10,218 28	† 38 14 1,817 40	† 454 67 44 35	† 24 90 2 35	† 3 46 2,866 82	l 19 70 g 62 74 p 2 48	15,952 46
1887*†	327 14	9,536 43	† 25 11 1,418 28	† 210 77 34 15	† 28 79 3 64	† 12 11 2,494 15	†q 13 71 l 30 62 k 13 53 g 42 81	14,191 23
1888*†	.....	15,469 50	1,623 11	† 97 53 112 70	† 13 25 7 80	† 26 48 3,301 48	l 45 60 r 454 81 t 75 86	21,228 12
1889*†	.....	11,569 61	1,138 21	† 703 08 44 74	† 5 65 5 40	† 1 95 1,986 24	t 58 49 l 63 83	15,577 20
1890*†	69 50	14,449 64	1,383 31	† 40 41 41 69	† 23 81 3 81	† 29 38 3,726 27	t 39 93 l 43 43	19,851 07
1891*†	39 30	10,024 94	1,860 49	† 7 70 117 20	† 08 15 65	1,038 42	t 23 76 l 46 48	13,174 02
1892†	788 01	10,221 94	2,487 68	† 122 62 146 78	† 1 73 16 68	† 38 52 1,061 75	t 33 67 k 1 85 l 130 94	15,052 17
1893†	2,446 35	10,047 43	1,962 01	† 57 34 19 98	† 7 36 53 37	33 65 † 4 12	l 72 43 g 27 58	14,731 92
Totals	$7,481 03	$219,567 83	$271,404 50	$12,341 57	$19,209 67	$147,828 71	$71,081 49	$778,914 82

* See Auditor General's report for 1891, p. 480.
a Under Sec. 124, act 169, 1869.
c Taxes, etc., on part-paid lands, collected at land office.
d Twice charged: under Sec. 124; also under Secs. 108-9, tax law.
e State bids.
g Paid Institution for the D. and D.
† Under new tax law unless preceded by †.
b Paid Michigan Asylum for Insane.
f Paid D., D. and B. Asylum.
h Uncollected taxes of 1881.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$375,323 54	----------	$351,591 22	$39,289 19	----------	$766,153 95	----------	$389,630 85
14,307 31	----------	c 352 06 d 688 40 21,219 01	1,869 97	----------	38,436 75	----------	17,485 98
17,485 98	----------	d 10 65 c 237 62 18,208 38	1,946 29	----------	37,888 92	----------	7,772 18
7,772 18	----------	d 3 28 c 307 86 14,924 87	1,649 36	e $10,039 30	34,696 85	----------	7,713 86
7,713 86	----------	c 418 95 d 10 16 19,607 50	1,729 32	e 8,327 45	37,807 24	----------	6,520 08
6,520 08	----------	c 527 21 d 11 29 16,523 35	1,596 34	e 9,340 23	34,818 45	----------	8,140 73
8,140 73	----------	c 120 86 16,754 19	1,678 04	e 9,139 52	35,833 24	----------	7,787 74
7,787 74	----------	c 197 65 15,414 64	1,632 76	e 9,410 35	34,443 14	----------	6,403 36
6,403 36	----------	c 464 67 d 15 07 13,345 72	1,330 31	e 9,671 51	31,230 64	----------	1,239 20
1,239 20	$5,765 34	i 537 19 j 369 47 †c 401 95	† 459 75	†e 7,104 86	15,877 76	$868 36	
----------	† 1,900 80 8,665 78	†c 101 61 i 886 12 j 1,608 92 c 70 90	† 400 43	†h 6,570 83	20,205 39	2,545 28	
----------	† 2,702 24 5,460 99	†m 10 42 d 46 43 †c 6 00 c 47 29 j 1,645 05 i 581 58	†n 3 24 144 24	----------	10,647 48	397 11	
----------	† 372 46 11,095 84	†d 65 88 †c 3 98 i 1,053 69 o 2,981 18 c 33 33	† 18 96	----------	15,625 32	327 14	
----------	† 421 22 10,164 92	†c 29 89 c 26 83 j 2,529 50 i 939 19	† 23 36	r 454 81	14,589 72	----------	398 49
398 49	† 218 06 15,614 86	†c 20 07 o 3,288 19 i 1,493 45 c 18 23	† 7 50	†s 2 78 r 454 81	21,516 44	----------	288 32
288 32	† 94 47 11,936 19	†c 2 86 †d 313 46 c 15 81 o 1,801 12 i 1,050 53	† 4 94	----------	15,507 70	69 50	
----------	† 394 54 14,446 38	†c 48 30 †d 18 65 o 3,542 28 c 201 40 i 1,440 90	† 19 37	----------	19,811 77	39 30	
----------	† 1 27 10,681 65	i 756 84 c 109 68 o 836 06	† 51	----------	12,386 01	788 01	
----------	† 02 11,057 36	c 20 74 o 826 67 i 698 75	† 2 28	----------	12,605 82	2,446 35	
----------	† 129 98 13,300 28	i 689 38 j 74 47 c 10 40	† 4 12	----------	14,208 63	523 29	
$453,380 74	$124,424 65	$522,209 10	$53,760 28	$70,516 45	$1,224,291 22	$3,004 34	$453,380 74

i State tax returned to Auditor General's office. j Local tax, interest and collection fee.
k Paid School for the Blind. l Local tax, interest and collection fee refunded A. G. O.
m Error in taxes, etc., charged back. n Interest on error referred to in note "m."
o Local tax and interest before and after sale. p Erroneously charged to Tuscola county.
q Refunded tax collected at land office, and interest. r Under Sec. 2, act 141, 1887.
s Error in charge, May 2, 1887, taxes, etc., refunded at land office. t Paid School for the Deaf

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Table No. 236.—*Amounts charged and credited in account with* **Schoolcraft**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1871to'74*	$1,046 72	$2,120 64	$528 73	$599 77	$143 13	.....	.....	$4,438 96
1875*.....	.....	745 69	1,422 56	a 174 89 44 87	634 93	$11,811 89	.....	14,334 82
1876*.....	.....	430 23	1,234 18	18 95	532 57	3,912 11	c $7,731 29	13,959 33
1877*.....	.....	918 40	711 40	63 18	813 35	10,681 07	c 7,820 37	20,959 77
1878*.....	.....	1,360 03	4,025 18	230 15	941 58	9,581 39	c 6,736 59	22,874 92
1879*.....	.....	1,078 52	313 70	210 29	617 47	10,607 98	c 2,079 77	14,907 73
1880*.....	.....	1,464 25	769 81	58 86	375 32	5,038 02	c 2,370 67	10,076 93
1881*.....	.....	1,422 01	826 00	118 16	311 76	5,249 57	c 950 67	8,478 17
1882*.....	.....	3,526 96	1,124 81	64 48	368 35	4,872 35	c 1,121 77	11,078 72
1883*†.....	.....	3,151 51	† 187 40 183 70	† 145 63 16 45	† 335 49	† 4,891 60	†e 3,132 25	12,044 03
1884*†.....	.....	4,551 46	† 659 55 263 27	† 101 33 †d 10 00 3 31	† 151 14 24	† 3,374 72 14,706 54	.....	23,821 55
1885*†.....	.....	1,771 98	† 2 18 811 18	† 96 45 17 30	† 30 39 1 43	† 17 01 13,211 92	h 1 81	15,964 65
1886*†.....	.....	5,109 14	† 10 27 1,229 01	† 3 46 18 33	† 7 27 1 07	† 22 12,276 25	h 8 17	18,663 19
1887*†.....	.....	3,814 57	878 32	545 70	† 24 71 49	8,859 36	h 58 96	14,228 64
1888*†.....	.....	6,187 80	534 19	27 45	2 11	7,017 76	h 4 27 j 181 93	13,955 51
1889*†.....	.....	4,627 84	606 31	k 4 57 61 97	4 12	6,308 44	h 49 89	11,663 14
1890*†.....	.....	5,779 85	423 88	25 66	1 51	6,761 66	.....	12,992 56
1891*†.....	.....	4,009 98	1,104 25	111 73	7 93	4,472 99	h 8 60	9,715 48
1892†.....	.....	4,472 10	1,002 39	63 25	4 05	3,849 63	h 39 11	9,430 53
1893†.....	673 68	4,395 75	624 56	62 86	l 07 5 76	302 09	.....	6,064 77
Totals..	$1,720 40	$61,535 71	$19,576 83	$2,903 55	$5,362 75	$146,254 57	$32,299 12	$269,652 93

* See Auditor General's report for 1891, p. 482.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Twice charged: under Sec. 124; also under Secs. 108-9, tax law.
c State bids.
d Error in taxes, etc., charged back.
e Uncollected taxes of 1881.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$3,088 74	.....	$16,401 29	$895 48	.....	$20,385 51	$1,046 72	$16,993 24
13,904 50	.....	b 2 69 10,689 52	1,409 40	.....	26,006 11	.....	11,671 79
11,671 79	.....	11,859 70	1,305 82	.....	24,837 31	.....	10,877 98
10,877 98	.....	12,905 27	1,993 63	c $7,731 29	33,208 17	.....	12,248 40
12,248 40	.....	7,403 37	1,559 44	c 7,820 37	29,031 58	.....	6,156 66
6,156 66	.....	6,416 42	1,088 51	c 6,736 59	20,348 18	.....	5,440 45
5,440 45	.....	d 4 32 5,719 28	710 32	c 2,079 77	13,954 14	.....	3,877 21
3,877 21	.....	6,655 14	660 28	c 2,370 67	13,563 40	.....	5,085 23
5,085 23	.....	11,374 37	749 76	c 950 67	18,160 03	.....	7,081 31
7,081 31	.....	f 1,253 06 g 3,433 74	† 554 58	†c 1,121 77	13,594 46	.....	1,550 43
1,550 43	† $501 32 5,196 75	f 1,568 93 g 14,349 43	† 170 02	†e 3,132 25	26,468 94	.....	2,647 39
2,647 39	† 560 62 1,595 11	f 1,426 08 g 12,021 14	† 17 01	.....	18,167 35	.....	2,202 70
2,202 70	† 108 63 5,593 55	f 1,323 88 l 10,922 72	† 5 58	.....	20,158 96	.....	1,494 87
1,494 87	† 3 51 3,766 96	f 956 13 g 7,962 46	† 19	j 181 93	14,366 07	.....	137 43
137 43	5,829 23	i 7,355 58 f 1,497 72	.....	j 181 93	15,001 89	.....	1,046 38
1,046 38	4,332 50	i 7,086 67 f 1,039 00	.....	.....	13,504 55	.....	1,841 41
1,841 41	4,883 47	i 7,607 45 f 2,210 69	.....	.....	15,543 02	.....	2,550 46
2,550 46	4,096 07	f 784 33 i 4,251 89	.....	.....	11,682 75	.....	1,967 27
1,967 27	4,703 33	i 1,429 53 e 2 54 f 654 18	.....	.....	8,756 85	673 68	
.....	5,123 16	f 602 73 g 45 12	.....	.....	5,781 01	283 76	
$94,870 61	$46,204 04	$178,367 37	$10,770 12	$33,307 24	$362,519 38	$2,004 16	$94,870 61

f State tax returned to Auditor General's office.
g Local tax, interest and collection fee.
h Local tax, interest and collection fee refunded at Auditor General's office.
i Local tax and interest before and after sale.
j Under Sec. 2, Act 141, 1887.
k Erroneous credit for redemption of sold State bids, delinquent local.
l Error in amount of interest charged June 30, 1892.

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Table No. 237.—*Amounts charged and credited in account with* **Shiawassee**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842to'74*	$74,879 53	$138,852 51	$184,366 89	$16,066 82	$18,478 40	$36,904 17	.....	$469,548 32
1875*.....	26,013 82	13,250 37	6,027 85	a 3,772 28 189 16	2,527 06	.....	.....	51,781 63
1876*.....	31,218 92	7,644 74	7,848 11	d 20 510 17	e 01 2,671 82	.....	f $1,705 85	51,108 82
1877*.....	26,837 86	10,584 27	5,894 72	159 87	3,399 56	.....	f 1,854 87	47,731 15
1878*.....	27,798 77	15,725 31	5,461 82	3,177 87	2,624 52	.....	f 1,860 38	56,648 67
1879*.....	23,118 00	12,470 34	3,574 71	g 1 47 296 75	h 99 2,123 29	.....	f 1,038 87	42,627 42
1880*.....	21,551 66	16,930 38	4,308 53	3,370 00	2,206 67	.....	f 1,866 58	49,233 82
1881*.....	15,287 74	11,816 97	2,904 68	323 61	2,243 68	.....	f 917 40	43,494 08
1882*.....	27,974 96	19,045 57	3,294 42	391 81	2,537 27	i 7 31	f 875 60	54,126 94
1883*†....	33,707 37	17,018 18	† 855 03 121 52	† 1,737 02 3 24	† 2,489 27	†j 16 85	†l 2,379 90	58,328 48
1884*†....	37,639 64	24,577 87	†1,120 54 199 28	† 216 92 68	† 2,693 88 05	†1,336 67 275 26	k 26 50	68,087 20
1885*†....	36,520 12	14,968 73	261 01	† 78 89 3 52	† 2,564 48 43	311 04	i 11 60 k 19 75	54,740 47
1886*†....	37,724 20	27,589 36	939 52	† 465 30 8 58	† 2,633 33 57	235 53	i 24 19	69,613 58
1887*†....	40,880 36	19,072 85	620 77	† 137 47 11 76	† 2,848 40 98	179 59	k 7 80 i 33 77	63,793 75
1888*†....	42,832 30	30,939 00	545 72	† 9 50 33 37	† 2,729 83 2 56	547 28	q 909 62 r 28 93 s 20 00	78,593 11
1889*†....	45,261 45	23,139 24	677 42	†u 56 78 †v 225 31 † 83 53 22 49	† 2,767 79 1 65	1,053 38	r 17 68	73,306 72
1890*†....	34,498 05	28,899 27	430 22	29 54	† 2,065 02 2 57	281 51	r 35 45 s 9 36	66,250 99
1891*†....	23,750 12	20,049 88	767 82	† 60 22 57 43	† 1,418 61 11 78	100 40	r 33 04 s 7 20	46,255 53
1892†.....	18,691 22	21,721 63	643 32	† 30 34 20 33	† 1,098 62 3 94	152 95	r 58 36 s 7 66	42,428 37
1893†.....	3,979 91	21,850 82	735 28	43 08	† 207 66 57 35	.....	r 30 04	26,404 14
Totals.	$640,166 00	$495,647 29	$231,149 17	$30,557 51	$61,412 07	$41,392 84	$13,778 40	$1,514,103 28

* See Auditor General's report for 1891, p. 484.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Taxes, etc., on part-paid lands collected at land office.
c Twice charged: under Sec. 124; also under Secs. 108-9 tax law.
d Error in credit of delinquent taxes.
e Interest on error referred to in note "d."
f State bids.
g Error in charge of Nov. 30, 1870, under section 124, act 169, 1869.
h Interest on error referred to in note "g."
i Paid institution for the D. and D.
j Taxes collected under act 275, 1881, on lands rejected or charged back, and interest.
k Paid School for Blind.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$114,503 02	$18,779 65	$324,870 73	$24,427 09	$577 50	$483,157 99	$100,893 35	$114,503 02
.....	10,286 36	b 11 12 c 79 51 9,760 91	525 17	.....	20,562 71	31,218 92	
.....	12,839 40	10,838 81	597 76	.....	24,270 96	26,837 86	
.....	6,757 38	b 6 64 10,875 08	586 88	f 1,705 85	19,932 38	27,798 77	
.....	23,167 53	7,407 29	1,100 98	f 1,854 87	33,530 67	23,118 00	
.....	11,717 21	b 8 55 g 27 42 6,868 17	591 03	f 1,860 38	21,075 76	21,551 66	
.....	17,565 40	c 5 80 4,747 21	587 80	f 1,039 87	23,946 08	25,287 64	
.....	8,798 48	4,337 31	471 75	f 1,866 58	15,519 12	27,974 96	
.....	14,133 94	j 152 04 4,685 59	530 60	f 917 40	20,419 57	33,707 37	
.....	† 2,600 00 16,650 55	m 367 63 n 6 52	† 188 54	†f 875 60	20,688 84	37,639 64	
.....	† 2,588 62 24,417 75	m 465 18 n 430 32	† 285 39	†l 2,379 90	31,567 17	36,520 12	
.....	† 1,590 52 14,867 64	†o 1 38 †b 21 16 n 185 52 m 303 39	† 46 67	.....	17,016 27	37,724 20	
.....	† 25 34 28,090 16	m 419 90 p 196 90	† 93	.....	28,733 22	40,880 36	
.....	19,430 89	m 363 95 n 206 99	.....	q 909 62	20,961 45	42,832 30	
.....	† 273 53 30,986 37	†b 4 65 p 589 04 m 555 87 t 4 00	† 8 58	q 909 62	33,331 66	45,161 45	
.....	† 9 50 23,362 13	†w14,836 67 p 231 09 x 02 m 369 11	† 15	.....	38,808 67	34,498 05	
.....	† 12,867 86 28,367 11	†b 9 05 p 247 70 m 548 07	† 211 08	.....	42,500 87	23,750 12	
.....	† 6,707 48 20,221 12	p 146 75 m 383 93	† 105 08	.....	27,664 31	18,691 22	
.....	† 15,483 93 21,776 58	p 258 10 m 435 48	† 494 37	.....	38,448 46	3,979 91	
.....	21,084 22	m 381 12	y 18	.....	21,415 52	4,988 62	
$114,503 02	$416,691 60	$406,696 85	$30,663 02	$14,897 19	$983,451 68	$645,154 62	$114,503 02

l Uncollected taxes of 1881.
m State tax returned to Auditor General's office.
n Local tax, interest and collection fee.
o Error in taxes, etc., charged back.
p Local tax and interest, before and after sale.
q Under Sec. 2, act 141, 1887.
r Paid School for the Deaf.
s Local tax, interest and collection fee refunded A. G. O.
t Error in charge of delinquent State tax received county treasurer in February, 1888.
u Amount credited as "Error in charge of Nov. 30, 1870," and interest to June 30, 1889.
v Amount heretofore credited because twice charged, under Sec. 124; also under Secs. 108-9, tax law.
w Amount heretofore charged under Sec. 124, act 169, 1869.
x Error in charge of delinquent State tax received county treasurer in September, 1888.
y Error in amount of interest charged, March 31, 1893.

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Table No. 238.—*Amounts charged and credited in account with* St. Clair

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$48,028 08	$200,058 05	$135,519 72	$17,900 28	$16,651 09	$25,641 80	----------	$443,799 02
1875*	12,155 13	10,540 07	4,328 24	a 736 86 b 12,237 33 113 92	1,914 53	c 159 42	----------	42,185 55
1876*	19,015 08	6,081 05	2,712 28	616 94	1,686 80	c 150 18	f $2,431 14	32,693 42
1877*	11,983 20	9,440 03	2,670 77	114 30	1,856 35	g 112 17 c 133 04	f 3,648 78	29,758 64
1878*	10,075 48	14,025 28	4,647 03	346 92	1,518 51	e 157 24 h 1,867 78	f 3,379 15	36,017 39
1879*	4,668 26	11,122 20	7,802 27	d 32 16 1,809 28	1,268 58	c 141 63	f 9,513 32	36,357 70
1880*	7,028 85	15,100 07	8,225 57	792 30	1,469 21	c 161 17	f 7,559 60	40,336 77
1881*	8,716 42	10,539 46	8,483 82	391 51	1,412 62	178 91	f 4,861 02	34,583 76
1882*	6,424 77	21,161 76	5,276 89	660 59	1,329 35	i 164 38	f 4,499 88	39,617 62
1883*†	11,856 49	18,909 10	†1,900 60 142 12	† 737 28 21 09	† 1,166 44	†i 117 98 j 17 25	†k 6,033 57	40,901 92
1884*†	13,265 48	27,308 75	†1,918 01 267 52	† 70 91	† 979 90 131 28	† 354 72 459 25	l 147 05 j 41 65	44,944 42
1885*†	16,376 96	16,631 93	431 29	† 958 17 23 67	† 606 25 454 35	----------	l 138 92 j 40 45	35,631 99
1886*†	14,182 53	30,654 84	† 2 58 1,292 33	† 188 61 60 74	† 679 91 423 13	----------	n 2,242 68 l 145 68	49,873 03
1887*†	17,772 42	20,980 13	† 20 10 1,680 30	† 144 72 87 22	† 787 47 504 55	----------	p 22 19 j 61 53 i 106 18	42,217 81
1888*†	20,318 91	34,032 90	1,701 58	† 25 88 58 03	† 698 83 596 28	2,719 87	q 1,000 59 r 241 65 p 9 66	61,401 18
1889*†	20,883 93	25,453 16	1,257 49	† 287 21 113 75 s 60 80	† 692 49 495 25	455 22	r 169 57 j 44 03 p 99 60	49,908 50
1890*†	9,027 79	31,789 20	1,356 28	† 72 99 89 61	† 239 79 155 79	† 51 92 1,625 33	r 168 95 p 6 35	44,614 00
1891*†	431 53	22,054 87	2,826 20	† 31 89 206 72	† 4 53 32 31	† 9 72 266 74	r 150 43 p 25 75	26,040 69
1892†	1,451 04	25,554 86	2,532 95	† 337 89 151 22	† 36 20 74	† 71 31 355 96	r 303 00 j 44 59 p 54 57	30,778 49
1893†	1,641 66	25,118 62	1,750 37	68 40	† 19 67 8 61	† 16 762 82	p 28 18 j 16 57 r 138 63	29,553 69
Totals	$255,303 96	$576,556 33	$198,846 31	$39,445 24	$37,281 87	$36,135 97	$47,375 91	$1,190,945 59

* See Auditor General's report for 1891, p. 486.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Amount of judgment in Johr case.
c Paid D., D. and B. Asylum.
d Taxes, etc., on part-paid lands collected at land office.
e Twice charged: under Sec. 124; also under Secs. 108-9, tax law.
f State bids.
g Service of troops to quell riot.
h Paid Michigan Asylum for Insane.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$50,483 48	$75,095 78	$289,794 92	$17,991 37	$733 79	$434,099 29	$60,173 21	$50,483 48
.....	12,046 56	d 1,598 95 e 22 39 8,838 46	664 16	.....	23,170 52	19,015 03	
.....	10,920 43	d 616 63 8,614 71	558 45	.....	20,710 22	11,982 20	
.....	8,100 00	d 229 77 7,806 69	815 56	f 2,431 14	19,383 16	10,075 48	
.....	6,079 11	d 489 16 20,061 99	1,070 09	f 3,648 78	31,349 13	4,668 26	
.....	7,492 61	d 762 63 16,658 50	1,945 96	f 3,379 15	29,328 85	7,028 85	
.....	3,800 00	d 729 13 16,580 70	1,047 20	f 9,513 32	31,620 35	8,716 42	
.....	6,765 51	d 713 27 12,808 29	812 32	f 7,559 60	28,158 99	6,424 77	
.....	12,882 82	d 189 43 e 22 28 9,125 58	680 00	f 4,861 02	27,761 13	11,856 49	
.....	† 3,332 47 18,186 56	l 719 55 m 91 82 d 1 58 †d 433 92	† 367 66	†f 4,499 88	27,636 44	13,265 48	
.....	† 1,313 71 19,579 45	†d 138 53 l 621 80 m 501 64 d 6 11	† 372 65	†k 6,033 57	28,567 46	16,376 96	
.....	19,836 64	†d 512 13 m 171 72 d 267 24 l 643 86	47 87	.....	21,749 46	14,182 53	
.....	20,880 86	†d 60 87 d 13 10 o 78 88 l 1,064 05	† 2 84	.....	32,100 61	17,772 42	
.....	19,700 59	†d 250 86 d 95 84 l 679 96 m 128 58	† 8 52 3 96	q 1,000 59	21,898 90	20,318 91	
.....	37,161 01	†d 310 09 o 461 48 d 64 33 l 1,519 34	† 3 41	q 1,000 59	40,517 35	20,883 98	
.....	† 7,959 19 29,765 54	†d 502 56 o 1,686 58 l 953 23	† 13 61	.....	40,880 71	9,027 79	
.....	† 4,182 52 23,201 62	o 448 96 l 1,243 58 d 84	† 104 95	.....	44,182 47	421 53	
.....	† 74 09 23,362 86	†d 35 07 o 254 59 l 781 60 d 77 46	† 3 97	.....	24,589 65	1,451 04	
.....	† 6 12 27,987 79	o 203 88 l 742 90 d 14 56 †d 78 57	† 3 01	.....	29,136 83	1,641 66	
.....	† 332 80 27,451 01	l 928 96 d 9 98	† 14 92	.....	28,737 62	816 07	
$50,483 48	$452,500 60	$412,041 04	$25,632 49	$44,661 43	$985,309 04	$256,120 03	$50,483 48

i Paid institution for the D. and D.
j Paid School for the Blind.
k Uncollected taxes of 1881.
l State tax returned to A. G. O.
m Local tax, interest and collection fee.
n Paid Eastern Asylum for Insane.
o Local tax and interest before and after sale.
p Local tax, interest and collection fee refunded at A. G. O.
q Under Sec. 2, act 141, 1887.
r Paid School for the Deaf.
s Erroneous credit for redemption of sold State bids, delinquent local.

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Table No. 239.—*Amounts charged and credited in account with* **St. Joseph**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1841 to '74*	$15,784 97	$333,592 83	$35,414 70	$4,174 50	$12,677 38	$1,856 32	----------	$403,500 70
1875*	1,952 26	34,846 76	959 49	a 80 87 07	b 08 1,185 05	c 131 41	----------	30,092 95
1876*	2,079 49	20,104 64	1,078 95	35 39	794 94	c 98 43	e $249 22	24,441 02
1877*	908 18	20,625 08	1,676 92	418 10	725 48	----------	l 249 22	24,569 29
1878*	896 46	30,643 11	1,221 80	48 62	997 10	c 58 78	e 131 46	33,937 33
1879*	3,509 33	24,300 31	1,265 57	169 21	1,096 97	c 23 79	e 121 67	30,396 85
1880*	293 79	32,991 36	1,205 56	94 25	1,054 79	c 26 60	e 472 67	36,139 02
1881*	3,572 62	23,027 12	1,049 81	104 49	968 98	c 31 22	e 41 33	28,805 57
1882*	----------	25,394 10	420 19	5 36	611 85	f 36 93	e 42 37	26,510 80
1883*†	----------	22,690 92	† 261 39 16 43	3 62	† 87 58	† 1,578 56 f 50 91	†g 129 80	24,819 71
1884*†	2,668 89	32,770 49	† 28 80 40 97	----------	† 8 50 277 69	† 188 84 6 89	f 36 56	36,027 63
1885*†	14,999 75	19,958 30	47 78	† 47 09 4 68	† 1 81 577 01	12 48	f 34 11 j 16 50	35,899 52
1886*†	9,501 80	36,785 81	260 68	† 11 68 16 41	† 3 29 722 86	1 06	----------	47,303 59
1887*†	25,044 49	22,887 42	281 73	† 28 71 15 95	79 382 41	2 15	l 4 09 f 90 57	48,730 31
1888*†	----------	37,126 80	318 59	† 4 78 20 19	† 1 80 1 57	† 69 1,094 43	l 10 12 n 1,091 55 o 40 00	39,710 02
1889*†	87 34	27,767 08	331 31	9 63	† 29 75	18 77	o 22 42 l 12 23	28,249 82
1890*†	60 55	34,679 13	526 91	27 94	1 74	84 31	o 25 74 l 6 19	35,422 51
1891*†	153 14	24,059 86	374 66	16 53	1 50	2 56	o 28 20	24,636 45
1892†	70 35	25,554 86	431 51	10 42	2 60	66 44	o 34 03	26,170 21
1893†	----------	25,118 62	176 18	2 11	1 27	179 49	o 32 73	25,510 40
Totals	$81,503 33	$854,924 59	$47,399 93	5,299 53	$22,095 62	$5,561 06	$2,889 24	$1,019,673 30

* See Auditor General's report for 1891, p. 488.
† Under new tax law unless preceded by †.
a Error in credit of delinquent taxes.
b Interest on error referred to in note "a."
c Paid D., D. and B. Asylum.
d Taxes, etc., on part-paid lands, collected at land office.
e State bids.
f Paid institution for D. and D.

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County *since 1841.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$4,980 84	$319,667 40	$54,519 62	$11,152 84	$443 61	$390,764 31	$17,717 23	$4,980 84
----------	34,169 59	d 6 29 1,818 58	1,019 08	----------	37,013 54	2,079 41	
----------	21,500 00	1,332 48	700 36	----------	23,532 84	908 18	
----------	21,100 00	1,731 71	652 00	e 249 22	23,732 96	836 46	
----------	27,638 00	1,755 03	817 78	e 215 68	30,428 00	3,509 33	
----------	27,000 00	d 180 49 2,005 88	785 23	e 131 46	30,103 06	293 79	
----------	30,000 00	d 10 96 1,542 35	891 38	e 121 67	32,566 40	3,572 62	
----------	29,000 00	688 64	883 42	e 472 67	31,054 74	----------	2,249 17
2,249 17	24,763 72	360 52	1,001 00	e 41 33	28,415 74	----------	1,904 94
1,904 94	20,000 00	†d 5 62 h 57 99 i 3 83	† 135 57	†e 42 37	22,150 32	2,668 89	
----------	† 80 63 20,732 04	i 6 75 h 69 25	† 9 41	†g 129 80	21,027 88	14,999 75	
----------	† 26 48 25,985 99	i 9 85 h 174 00	† 1 39	----------	26,197 72	9,501 80	
----------	19 67 21,981 89	†d 29 32 h 225 59 k 1 42	† 1 71	----------	22,259 10	25,044 49	
----------	† 11 50 48,435 72	m 06 h 152 16 i 73	† 63	n 1,091 55	49,692 35	----------	962 04
962 04	† 22 01 37,168 11	k 15 07 h 363 21	† 68	n 1,091 55	39,622 28	87 34	
----------	† 4 84 27,880 51	k 18 77 d 6 26 h 278 66	† 23	----------	28,189 27	60 55	
----------	34,853 21	k 100 50 h 315 66	----------	----------	35,269 37	153 14	
----------	24,355 53	k 69 00 h 141 57	----------	----------	24,566 10	70 35	
----------	26,057 46	h 179 49	----------	----------	26,236 95	----------	66 74
66 74	25,178 75	h 164 13 d 158 13	----------	----------	25,567 75	----------	57 35
$10,163 73	$947,634 07	$68,509 61	$18,052 73	$4,030 91	$948,391 05	$81,503 33	$10,221 08

g Uncollected taxes of 1881.
h State tax returned to Auditor General's office.
i Local tax, interest and collection fee.
j Paid School for the Blind.
k Local tax and interest, before and after sale.
l Local tax, interest and collection fee refunded A. G. Θ.
m Error in charge for State tax, received by county treasurer.
n Under Sec. 2, act 141, 1887.
o Paid School for the Deaf.

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Table No. 240.—*Amounts charged and credited in account with* **Tuscola**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1852 to '74*	$10 00	$58,406 97	$172,510 75	$33,574 70	$10,694 18	$89,950 48	.....	$365,157 08
1875*	.....	5,708 45	6,514 07	a 4,193 92 2,248 00	503 07	b 11 64	.....	19,264 15
1876*	.....	3,342 51	6,405 81	496 74	706 61	b 21 96 2,151 27	d $3,298 26	21,423 16
1877*	.....	4,576 99	4,914 10	552 93	844 90	4,611 42	d 8,828 50	24,328 84
1878*	.....	6,800 14	6,179 15	2,548 01	910 67	b 51 91 2,966 15	d 9,893 43	29,349 46
1879*	.....	5,392 58	5,862 99	1,584 60	736 61	b 68 58	d 10,051 30	23,696 66
1880*	.....	7,321 25	6,259 25	1,709 18	907 63	b 65 50 2,183 88	d 10,417 95	28,864 64
1881*	.....	5,110 04	4,792 30	1,576 81	h 194 83 1,075 28	b 81 69 174 07	g 6,000 00 d 8,478 29	27,483 26
1882*	.....	12,697 05	4,680 84	1,674 38	771 44	k 73 67 1,107 72	d 7,355 60	28,360 70
1883*†	3,536 82	11,345 46	†1,596 24 183 64	† 1,298 49 11 24	† 541 79	† 512 38 k 70 85	†l 4,941 28	24,037 29
1884*†	1,824 16	16,385 25	†2,793 15 333 79	†o 4 37 †p 574 89 33	†q 1 59 † 390 49 02	†4,645 29 640 49	k 33 14 r 15 49	27,632 45
1885*†	2,310 14	9,979 16	455 85	† 491 25 26 39	† 152 28 2 93	† 1 35 448 22	r 2 00 k 17 41 s 1 66	13,888 64
1886*†	668 19	18,392 90	1,451 71	† 140 92 34 49	† 36 97 5 50	† 174 34 1,025 94	s 19 27 k 22 59	21,972 82
1887*†	265 74	12,715 23	1,031 35	† 452 87 36 70	† 9 86 3 16	08 780 08	s 106 57 k 22 36	15,424 00
1888*†	.....	20,636 00	996 63	† 321 38 41 21	† 26 97 304 24	.....	s 15 46 z 13 28 y 606 42	22,951 59
1889*†	20,346 42	15,426 16	853 29	† 58 06 20 69	† 47 18 295 66	† 25 63 1,525 12	z 26 97 s 69 12	38,694 31
1890*†	.....	19,266 18	945 64	† 50 30 25 45	† 2 12 2 28	† 01 2,585 56	z 31 76 s 21 08	22,930 38
1891*†	334 89	13,366 59	2,144 19	† 101 40 78 21	† 3 02 8 49	† 02 538 46	z 62 42 s 9 00	16,648 69
1892†	970 91	13,416 30	2,318 44	† 22 25 46 46	† 6 08 18 67	† 4 54 1,126 39	z 59 36 r 1 40 s 40 64	18,031 44
1893†	1,537 03	13,187 26	1a 2 17 1,779 64	14 38	† 1 33 12 77 zz 04	258 37	s 38 19 k 76 52	16,907 70
Totals	$31,804 30	$273,547 47	$234,991 09	$54,021 00	$19,218 61	$117,883 01	$75,578 73	$807,047 21

* See Auditor General's report for 1891, p. 490. † Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869. b Paid D., D. and B. Asylum.
c Twice charged: under Sec. 124; also under Secs. 108-9, tax law. d State bids.
e Taxes, etc., on part-paid lands, collected at land office.
f Amount received from treasurer of Van Buren county on account of State tax erroneously credited to this county. g Amount transferred to Van Buren county to correct error referred to in note "f."
h Interest on error referred to in note "g."
i Amount paid by Jos. O. Adams under decree of circuit court.
j Amount paid by Henry A. Dodge, under decree of circuit court.
k Paid Institution for the D. and D.
l Uncollected taxes of 1881. m State tax returned to Auditor General's office.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$458,211 53	$102 75	$335,005 59	$45,904 93	.....	$838,624 80	$10 00	$473,477 77
15,266 24	.....	c 487 62 14,703 33	1,627 04	.....	32,084 23	.....	12,820 08
12,820 08	.....	c 21 90 e 153 51 13,540 01	1,419 80	.....	27,955 30	.....	6,532 14
6,532 14	.....	c 17 56 e 2 40 14,252 56	1,429 56	d $8,298 26	30,532 48	.....	6,203 64
6,203 64	.....	c 31 67 e 176 80 14,765 67	1,428 00	d 8,823 50	31,424 28	.....	2,074 82
2,074 82	.....	c 107 88 15,256 75	1,232 94	d 9,393 43	28,565 92	.....	4,869 26
4,869 26	.....	c 19 37 12,682 53	1,500 30	f 6,000 00 d20,051 30	35,122 76	.....	6,258 12
6,258 12	i 108 00 j 40 00	10,848 38	1,378 77	d 10,417 95	29,051 32	.....	1,567 96
1,567 96	5,200 00	c 43 07 8,688 86	845 70	d 8,478 29	24,833 88	3,536 82	
.....	† 2,500 00 10,326 08	m 604 73 n 280 98	+ 554 05	d 7,355 60 c 91 75	22,213 13	1,824 16	
.....	† 2,896 51 15,876 22	†c 13 96 †o 31 60 m 841 54 n 383 15	† 348 05	†14,941 28	25,322 31	2,310 14	
.....	† 3,210 91 9,836 73	†c 8 12 m 546 51 n 462 73 e 37 80	† 117 65	.....	13,220 45	668 19	
.....	† 520 10 18,968 37	†t 145 46 e 6 49 u 1,071 32 v 6 83 m 956 77	† 28 88 w 88	x 2 48	21,707 08	265 74	
.....	† 143 08 13,112 25	†c 21 38 e 2 77 m 704 30 n 871 82	† 7 83	y 606 42	15,469 80	.....	45 80
45 80	.....	n 849 31 e 27 59 m 1,078 05	.....	y 606 42	2,605 17	20,346 42	
.....	† 827 02 36,159 13	† 22 59 n 989 86 m 841 67 e 39 34	† 25 71	.....	38,905 32	.....	211 01
211 01	† 25 86 19,023 50	n 2,293 38 m 1,027 83 e 2 25	† 1 66	.....	22,595 49	334 89	
.....	† 51 03 14,335 80	n 549 25 m 698 05 e 41 34	† 2 31	.....	15,677 78	970 91	
.....	14,452 09 ● 107 48	n 1,154 86 m 698 85 e 81 59	† 4 54	.....	16,494 41	1,537 03	
.....	† 22 58 15,310 94	b b 1 40 m 551 14 u 134 07	† 1 01	.....	16,021 14	886 56	
$514,060 60	$182,656 33	$458,568 73	$57,259 61	$75,571 68	$1,288,416 95	$32,690 86	$514,060 60

n Local tax, interest and collection fee. o Error in taxes, etc., charged back.
p Unpaid sales of 1878, charged under Sec. 1105, C. L. 1871. q Interest on amount referred to in note "p."
r Paid School for the Blind. s Local tax, interest, and collection fee refunded A. G. O.
t Error in taxes charged back. u Local tax and interest, before and after sale.
v Erroneously charged back. w Interest on error referred to in note "b."
x Error in charge in delinquent local refunded A. G. O. y Under Sec. 2, act 141, 1887.
z Paid School for the Deaf. zz Error in amount of interest charged.
1a Error in amount charged March 31, 1893. 2a Error in charge for "May sales.

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Table No. 241.—*Amounts charged and credited in account with* **Van Buren**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1842 to '74*	$20,803 00	$161,259 42	$126,187 62	$6,495 18	$12,759 25	$34,443 07	.....	$361,947 54
1875*	7,525 91	16,562 96	3,678 38	a 474 68 170 82	1,156 50	b 70 74	.....	29,639 99
1876*	4,138 81	9,555 93	3,442 95	207 74	769 53	b 171 47	e $1,990 08	20,276 51
1877*	1,423 52	12,586 70	2,803 38	163 78	707 04	b 134 23	e 3,578 09	21,397 55
1878*	4,815 61	18,700 37	3,576 30	147 72	1,164 38	b 170 44	e 3,184 64	31,759 46
1879*	8,220 88	14,829 59	3,786 90	888 23	1,221 40	b 141 05	e 2,450 80	31,538 55
1880*	4,388 50	20,133 43	2,888 19	45 88	1,074 06	b 206 62	e 1,906 37	30,643 05
1881*	5,891 77	11,052 61	2,144 78	589 14	969 09	b 216 84	e 1,474 14	25,338 37
1882*	1,814 82	19,750 97	1,696 06	71 42	672 70	j 49 39	c 889 63	24,944 99
1883*†	.....	17,648 49	† 848 57 89 15	† 635 07 10 75	† 122 78	† j 33 33 36 10 417 47	†m 1,548 24	21,390 00
1884*†	351 76	25,488 17	† 611 43 208 69	† 131 39	† 90 37	†1,870 01 172 44	j 70 10	28,994 36
1885*†	.....	15,523 13	† 2 72 270 53	† 265 22 23 22	† 26 88 1 66	† 504 23 303 42	.....	16,924 01
1886*†	.....	28,611 18	885 83	† 11 40 26 34	† 50 12 1 89	† 921 81 404 75	t 17 01 s 1 32	30,931 65
1887*†	75 45	17,801 38	† 12 93 739 99	† 20 78 15 79	† 1 42 1 71	† 51 234 34	s 23 97	18,978 22
1888*†	.....	28,876 40	617 87	† 7 00 21 19	† 5 55 2 11	† 146 01 1,790 01	n 848 99 w 60 99 s 153 70	32,529 82
1889*†	.....	21,596 62	479 79	† 14 75 47 96	† 61 5 79	† 30 00 230 87	w 18 39 s 101 98	22,527 26
1890*†	31 17	26,972 65	403 80	23 71	† 26 1 78	381 48	w 14 94 s 14 81	27,844 60
1891*†	65 04	18,713 22	645 94	15 77	† 54 1 83	† 11 90 154 00	w 18 73 s 10 80	19,637 77
1892†	265 93	19,166 15	329 66	† 4 90 15 12	† 11 1 83	† 5 20 77 76	w 53 68 s 17 57	19,937 90
1893†	.....	18,838 95	266 70	† 5 30 20 48	† 5 67 6 21	† 126 30 399 37	s 54 72 w 45 53	19,769 23
Totals	$59,812 16	$526,668 27	$156,668 16	$10,580 73	$20,822 77	$43,858 21	$18,540 53	$836,950 83

* See Auditor General's report for 1891, p. 492. † Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869. b Paid D., D. and B. Asylum.
c Twice charged: under Sec. 124; also under Secs. 108–9, tax law.
d Taxes, etc., on part-paid lands, collected at land office. e State bids.
f Return of taxes of 1874 from township of Pine Grove. g Interest on amount referred to in note "f."
h Amount received during year 1880 on account of State tax, but erroneously credited to Tuscola county. Corrected by cross-entry this year. i Interest on error referred to in note "h."
j Paid institution for the D. and D.
k Error in credit of interest in account current. l Paid School for the Blind.

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County *since 1842.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$82,352 15	$78,535 95	$235,763 47	$18,703 10	$616 11	$415,970 78	$28,328 91	$82,352 15
----------	18,000 00	c 82 90 d 815 57 6,204 39	398 32	----------	25,501 18	4,138 81	
----------	10,000 00	c 62 97 d 732 26 f 1,130 13 6,516 23	g 32 97 378 43	----------	18,852 99	1,423 53	
----------	7,000 00	c 15 47 d 94 53 7,075 34	406 52	e 1,990 08	16,581 94	4,815 61	
----------	13,000 00	d 818 25 5,602 69	538 74	e 3,578 90	23,538 58	8,220 88	
----------	17,000 00	d 341 74 6,018 10	705 57	e 3,184 64	27,150 05	4,388 50	
----------	17,175 00	c 15 18 d 292 35 4,191 26	626 69	e 2,450 80	24,751 28	5,891 77	
----------	h 6,000 00 11,939 46	d 267 57 c 5 55 2,590 28	i 194 83 619 49	e 1,906 37	23,523 55	1,814 82	
----------	20,462 20	d 142 76 2,774 19	k 192 65 573 08	e 1,474 14	25,619 02	----------	674 03
674 03	† 1,102 92 16,716 42	†d 983 63 †p 31 30 d 19 07 n 290 18 o 78 11	† 160 30 q 92 65	†e 889 73	21,038 24	351 76	
----------	† 306 63 25,933 17	†d 617 97 n 489 45 o 197 41 d 170 62	† 104 10	†m 1,548 24	29,367 59	----------	363 23
363 23	† 320 46 15,502 64	†d 1,190 91 o 238 19 n 281 80 d 56 31	† 28 94	----------	17,982 48	----------	1,058 47
1,058 47	† 52 28,936 61	†d 17 81 n 542 56 r 233 82 d 2 64	† 63 77	----------	30,856 20	75 45	
----------	† 24 18 18,427 02	†d 120 78 d 21 25 n 260 40 o 219 05	† 2 48	u 848 99	19,984 15	----------	955 93
955 93	† 72 30,042 73	†d 36 35 r 300 60 n 420 24 d 5 92	† 8 26	†v 9 87 u 848 99	32,629 61	----------	99 79
99 79	† 2 46 21,917 49	†d 39 11 r 163 98 n 271 91	† 1 85	----------	22,496 00	31 17	
----------	† 4 45 27,070 79	†d 11 62 r 1 82 n 332 77 d 176 62	† 32	----------	27,779 56	65 04	
----------	19,002 19	r 134 02 n 209 38 d 21 32	† 70	x 4 23	19,371 85	265 92	
----------	† 11 19,630 35	†d 134 34 n 213 21 r 41 87 d 199 05	† 20	----------	20,219 13	----------	281 23
281 23	19,362 43	n 203 36 o 22 32	† 7 47	----------	19,876 80	----------	107 57
$85,784 82	$443,416 89	$290,637 42	$23,840 93	$19,350 99	$863,031 07	$59,812 16	$85,892 40

m Uncollected taxes of 1881. n State tax returned to Auditor General's office.
o Local tax, interest and collection fee. p Error in charge for taxes, etc., received by county treasurer in February, 1863. q Interest on amount referred to in note "p."
r Local tax and interest before and after sale. s Local tax, interest and collection fee refunded at A. G. O. t Taxes and interest at land office refunded. u Under Sec. 2, act 141, 1887.
v Error in charge May 1, 1886, taxes, etc., refunded at land office. w Paid School for the Deaf.
x Erroneous charge of State tax received by county treasurer in June, 1890.

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Table No. 242.—*Amounts charged and credited in account with* **Washtenaw**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1841 to'74*	$192,810 49	$585,055 00	$28,023 97	$6,871 46	$32,695 05	$1,472 26	.....	$481,928 23
1875*	4,502 76	45,471 72	2,263 00	a 2 00 662 70	1,697 01	b 31 72	.....	54,329 91
1876*	811 70	26,061 63	1,984 45	121 89	891 87	.....	c $812 45	30,062 49
1877*	.....	34,237 37	2,245 78	90 72	1,117 22	.....	c 1,037 13	39,048 22
1878*	1,683 50	51,001 01	1,427 32	304 93	1,662 75	.....	c 419 30	56,498 60
1879*	31 81	40,444 35	2,063 87	121 23	1,284 88	b 18 98	c 1,169 89	45,124 01
1880*	3,428 43	24,909 34	1,766 46	602 94	1,913 42	d 44 53 b 11 16	c 512 77	63,189 05
1881*	.....	38,325 30	1,500 86	81 16	1,188 79	b 45 05	c 522 24	41,663 40
1882*	72 37	42,333 50	1,079 01	312 35	1,033 42	f 17 65	c 127 05	44,965 35
1883*†	.....	37,818 20	† 548 24 36 08	† 41 09 6 46	† 53 66	†f 21 84	†g 705 90	39,231 47
1884*†	455 35	54,617 50	† 384 58 108 27	† 2 07	† 59 38	†. 784 98 48 09	f 67 89	56,508 11
1885*†	96 77	33,293 85	84 63	† 77 93 5 00	† 10 24 41	† 09 83 88	f 84 22	33,707 02
1886*†	102 29	61,309 68	192 28	† 49 89 6 92	† 5 46 48	† 04 28 56	f 64 10	61,759 70
1887*†	92 26	38,145 70	181 80	† 2 14 8 08	† 4 41 92	† 52 49 17 86	f 74 15	38,529 81
1888*†	.....	61,878 00	185 83	7 63	† 13 56	† 07 1,901 08	m 56 l 1,819 25 n 67 33	65,860 44
1889*†	34 45	46,278 47	200 44	7 15	2 15	4 95	n 90 11	46,617 72
1890*†	41 86	57,798 54	125 73	† 6 27 4 90	98	37 37	n 98 48	58,109 13
1891*†	66 54	40,099 76	215 54	† 4 05 6 76	† 38 4 45	† 10	n 105 64 m 1 95	40,505 17
1892†	67 10	39,610 03	142 44	† 2 29 12 44	† 24 3 93	.....	n 148 46 f 12 95 m 13 53	40,013 41
1893†	42 02	38,983 84	o 10 257 94	6 87	† 14 4 63	28	p 15 55 n 157 28	39,418 65
Totals	$204,339 79	$1,427,372 79	$40,146 62	$9,428 52	$43,636 96	$4,603 03	$7,573 18	$1,737,100 89

* See Auditor General's report for 1891, p. 494.
† Under new tax law, unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Paid D., D. and B. Asylum.
c State bids.
d Paid for services of troops to quell riot.
e Taxes, etc., on part-paid lands, collected at land office.
f Paid Institution for the D. D.

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County *since 1841.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$236 04	$564,427 17	$54,335 88	$18,920 61	$6,934 37	$644,851 02	$197,313 25	$236 04
----------	48,823 72	2,712 12	1,422 37	----------	52,518 21	811 70	
----------	25,500 00	3,934 49	750 01	----------	30,184 50	----------	101 01
101 01	32,789 31	3,296 41	965 45	c 212 45	37,364 63	1,683 59	
----------	50,400 00	3,467 88	1,511 78	c 1,067 13	56,446 79	31 81	
----------	37,853 77	2,336 11	1,096 40	c 419 30	41,705 58	3,428 43	
----------	58,650 00	e 2 30 2,285 26	1,856 66	c 1,169 89	63,964 11	----------	775 06
775 06	37,000 00	2,004 10	1,229 10	c 512 77	41,591 03	72 37	
----------	41,800 00	1,368 65	1,422 46	c 522 24	45,113 35	----------	148 00
148 00	† 808 83 37,510 96	h 123 70 †l 6 54 i 7 31	† 43 72	†c 127 05	38,776 12	455 35	
----------	† 539 84 54,871 84	h 120 11 i 40 78 e 67 35	† 55 52	†g 705 90	59,411 34	96 77	
----------	† 148 60 33,361 03	e 12 58 i 7 41 h 67 00	† 8 06	----------	33,604 73	102 29	
----------	† 79 12 61,438 16	k 25 10 h 120 75 †l 49 89	† 4 31	----------	61,667 44	92 26	
----------	† 50 63 38,269 19	h 103 20 i 26 67	† 6 27	l 1,819 25	40,375 10	----------	1,795 29
1,795 29	† 2 27 61,985 52	k 73 58 h 150 01	† 07	l 1,819 25	65,825 99	34 45	
----------	46,440 14	k 4 95 h 130 77	----------	----------	46,575 86	41 86	
----------	57,810 52	k 37 37 h 194 70	----------	----------	58,042 29	66 54	
----------	† 6 65 40,300 03	h 131 29	† 10	----------	40,438 07	67 10	
----------	† 4 12 39,896 74	h 70 36	† 17	----------	39,971 39	42 02	
----------	† 2 43 39,122 88	----------	† 07	----------	39,125 38	293 27	
$3,055 40	$1,409,890 52	$77,884 57	$29,363 14	$15,329 60	$1,535,523 23	$204,633 06	$3,055 40

g Uncollected taxes of 1881.
h State tax returned to Auditor General's office.
i Local tax, interest and collection fee.
j Error in taxes, etc., charged back.
k Local tax and interest, before and after sale.
l Under Sec. 2, Act 141, 1887.
m Local tax, interest and collection fee refunded at A. G. O.
n Paid School for the Deaf.
o Error in amount returned delinquent.
p Paid School for the Blind.

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Table No. 243.—*Amounts charged and credited in account with* **Wayne**

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1841 to '74*	$208,424 14	$1,361,351 54	$232,845 44	$34,159 89	$64,448 14	$1,604 44	----------	$1,902,836 59
1875*	9,230 82	129,962 07	10,565 58	a 1,669 29 b 54 28 1,480 24	c 1 59 4,807 70	d 55 16	----------	156,926 74
1876*	9,309 99	74,401 79	12,244 85	1,095 89	3,478 58	d 99 51	f $5,496 64	106,187 25
1877*	10,439 32	111,277 90	12,323 60	504 85	4,630 51	d 107 87	f 7,212 26	146,496 31
1878*	9,476 51	165,328 27	14,707 66	2,398 74	6,330 27	d 70 81	f 9,567 82	207,880 08
1879*	11,638 29	131,107 08	21,667 64	484 80	5,835 09	d 60 93	f 14,882 17	186,576 00
1880*	7,410 17	177,997 79	23,580 17	2,692 17	6,365 39	d 63 91	f 11,168 99	229,778 59
1881*	----------	124,237 83	24,366 99	3,883 84	4,954 94	d 128 24 7,200 92	f 8,291 71	173,564 47
1882*	5,356 38	183,401 84	21,336 15	i 4 11 2,575 70	5,561 55	j 258 03	f 7,201 32	225,695 08
1883*†	----------	163,878 84	†7,616 62 2,856 83	† 2,475 03 75 77	† 959 35	†6,203 07 j 218 38	†m 8,796 96	193,062 85
1884*†	5,125 55	236,675 80	†5,367 51 6,335 90	† 761 04 46 28	† 593 11 3 25	† 6,034 25 5,185 23	j 216 59 o 7 63	266,852 24
1885*†	5,821 79	144,143 34	7,188 20	† 551 95 148 45	† 196 41 11 71	† 1 73 5,894 52	j 249 63 o 52 44	164,260 17
1886*†	3,133 61	265,675 29	14,515 26	† 254 73 336 83	† 38 65 36 00	† 31 114 32	q 285 20 s 14 33 i 285 51	284,670 04
1887*†	3,989 96	190,728 49	9,694 34	† 665 95 160 36	† 18 04 87 65	† 10 18 421 60	s 163 29 o 33 07 q 987 15 j 239 05	207,200 03
1888*†	----------	309,389 99	11,752 69	† 368 82 378 96	† 41 95 42 78	† 21 58 9,818 50	s 100 54 t 9,096 25 u 849 73	341,879 80
1889*†	4,584 43	231,392 36	10,224 86	† 1,072 64 x 14 82 473 87	† 16 96 124 61	2,361 53	u 433 72 o 149 74 s 216 49	251,066 03
1890*†	4,064 89	238,992 72	13,101 55	† 792 80 182 53	† 58 48 84 13	† 41 3,279 04	u 480 44 s 93 05	311,126 98
1891*†	9,608 52	200,498 81	11,544 23	† 2,293 49 822 82	† 21 64 1,206 42	† 16 739 09	q 410 43 u 678 28 s 162 41	227,982 05
1892†	79,786 11	242,771 17	14,875 01	† 508 84 1,152 39	† 137 61 164 77	† 1 02 3,976 08	u 708 58 o 59 80 135 91	344,277 29
1893†	----------	238,626 79	11,780 76	† 573 97 382 60 y 2 05	† 30 53 791 46	11,464 38	s 257 01 o 10 45 u 642 27	264,562 27
Totals.	$387,395 48	$4,971,002 71	$501,491 94	$65,401 90	$111,579 27	$65,395 20	$89,117 36	$6,191,383 86

* See Auditor General's report for 1891, p. 496.
† Under new tax law unless preceded by †.
a Under Sec. 124, Act 169, 1869.
b Error in credit of delinquent taxes.
c Interest on error referred to in note "b."
d Paid D., D. and B. Asylum.
e Twice charged: under Sec. 124; also, under Secs. 108–9, tax law.
f State bids.
g Amount erroneously charged county June 30, 1875, for 1873 tax, interest and expense.
h Interest on error referred to in note "g."
i Credited as gain under Sec. 124, tax law, now charged, because the sale was made void, and money refunded.
j Paid institution for the D. and D.
k Taxes, etc., on part-paid lands, collected at land office.

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County *since 1841.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$2,461 26	$1,294,188 60	$352,874 95	$37,898 10	$219 89	$2687,642 89	$217,654 96	$2,461 26
.....	128,467 74	a 2 46 e 341 23 15,129 61	3,665 71	.....	147,616 75	9,309 99	
.....	77,082 81	e 337 49 15,827 24	2,550 39	.....	95,747 93	10,439 32	
.....	106,841 92	e 17 77 21,282 88	3,380 59	f 5,496 64	137,019 80	9,476 51	
.....	154,097 81	29,550 30	5,881 42	f 7,212 26	196,241 79	11,638 29	
.....	136,862 63	e 25 78 26,719 18	4,990 42	f 9,567 82	178,165 83	7,410 17	
.....	186,635 95	e 7 44 29,694 84	7,074 52	f 14,882 17	232,294 92	.....	2,516 33
2,516 33	123,956 30	g 7 73 25,349 01	h 3 11 5,206 62	f 11,168 99	168,208 09	5,356 38	
.....	192,611 42	k 17 01 i 1,299 21 22,044 95	6,622 87	f 8,291 71	230,886 67	.....	5,191 59
5,191 59	† 9,645 80 157,019 50	†e 41 08 †m 7,617 84	† 1,210 17	†f 7,201 32	187,937 30	5,125 55	
.....	† 3,245 82 236,960 72	†e 30 61 k 308 50 n 11,121 90 p 35 70	† 530 24	†m 8,796 96	261,030 45	5,821 79	
.....	† 2,851 64 150,144 70	n 7,871 05 p 407 44	† 151 73	.....	161,126 56	3,133 61	
.....	† 560 44 269,321 35	n 10,529 48 r 233 34	† 30 47	.....	280,680 08	3,989 96	
.....	† 272 77 196,069 54	n 6,998 27 p 424 94	† 10 18	t 9,096 25	212,871 95	.....	5,671 92
5,671 92	† 707 90 306,877 46	†e 104 13 r 1,237 60 n 13,078 53	† 21 58	t 9,096 25	336,795 37	4,584 23	
.....	† 285 05 234,871 08	†e 98 79 r 4,097 94 w 1 00 n 7,632 64	† 14 64	.....	247,001 14	4,064 89	
.....	† 987 45 284,708 42	†e 431 65 r 2,309 24 n 10,044 50	† 45 20	.....	301,526 46	9,603 52	
.....	† 366 34 139,746 21	r 945 15 n 7,110 94	† 16 65	x 48 w 10 17	148,195 94	79,786 11	
.....	2,327 51 332,382 07	n 11,496 93 r 208 84	† 104 61	.....	346,519 96	.....	2,242 67
2,242 67	† 516 42 187,251 97	n 23,275 82	† 23 19	.....	213,310 07	51,252 20	
$18,083 77	$4,914,835 43	$667,927 93	$78,931 91	$91,040 91	$5,770,819 95	$438,647 68	$18,083 77

l Drain taxes that have been paid.
m Uncollected taxes of 1881.
n State tax returned to Auditor General's office.
o Paid School for the Blind.
p Local tax, interest and collection fee.
q Amount paid troops, in aid of civil authorities, under Act 169, 1880.
r Local tax and interest, before and after sale.
s Local tax, interest and collection fee refunded at A. G. O.
t Under Sec. 2, act 141, 1887.
u Paid School for the Deaf.
v Erroneous credit for redemption of sold State bids, delinquent local.
w Error in credit of return of delinquent State tax.
x Error in charge of del. State received by county treasurer April, 1890.
y Error in amount charged back June 30, 1892.

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Table No. 244.—*Amounts charged and credited in account with* Wexford

Years closing June 30.	Amounts charged to county.							
	Debit balance brought forward.	State tax.	Collected by county treasurer.	Taxes, etc., charged back.	Interest charged in account.	Cash paid county by State Treasurer.	Miscellaneous debits.	Total debits.
1869 to '74*	$193 41	$2,200 72	$8,246 87	$6,852 97	$1,795 50	$31,803 43	.....	$51,056 90
1875*	.....	774 37	35,264 24	a 81 75 239 67	381 31	6,425 09	.....	43,166 43
1876*	.....	446 77	1,853 13	47 21	513 99	7,413 90	c $2,911 90	13,186 90
1877*	.....	1,144 25	1,477 44	94 45	548 67	8,433 19	c 2,148 86	13,846 86
1878*	.....	1,700 03	2,314 18	304 07	546 82	6,283 49	c 3,408 24	15,456 83
1879*	.....	1,348 14	2,011 07	99 15	566 54	7,024 85	c 3,340 97	14,390 72
1880*	.....	1,830 31	2,221 32	350 75	757 33	10,665 16	c 3,599 17	19,424 04
1881*	.....	1,277 51	2,178 70	877 00	525 78	5,585 99	c 4,098 31	14,543 29
1882*	.....	4,232 35	1,567 02	7 62	616 73	6,119 59	c 4,290 88	17,134 19
1883*†	.....	3,781 82	† 833 18 64 22	† 71 10 5 39	† 481 52	† 5,919 09	†c 4,383 93	15,542 25
1884*†	.....	5,461 74	†1,483 91 180 59	† 202 33 23	† 239 53 02	† 5,091 82 4,288 37	h 32 69	16,931 23
1885*†	.....	3,326 40	274 56	† 439 06 8 28	† 47 30 79	† 773 95 5,631 38	i 126 84 h 1 80	10,633 36
1886*†	.....	6,120 97	757 96	† 9 38 16 54	† 30 73 1 41	† 26 3,484 98	i 22 37	10,454 60
1887*†	.....	4,132 45	546 30	16 98	† 5 25 1 31	† 94 49 3,275 91	i 7 94 k 14 82	8,095 45
1888*†	.....	6,703 45	773 76	16 10	† 49 1 13	† 21 05 2,694 12	l 197 08 43 10	10,450 28
1889*†	.....	5,013 50	595 90	† 190 04 39 38	† 19 3 65	† 3 74 2,714 46	i 86 40	8,647 26
1890*†	62 17	6,261 51	615 70	24 82	† 11 43 2 19	† 39 40 2,072 97	m 33 76 i 28 42	9,152 37
1891*†	.....	4,344 14	1,328 32	46 01	† 48 9 24	† 15 47 1,753 39	m 35 04 i 22 93	7,555 01
1892†	.....	5,110 97	1,137 00	23 13	2 08	2,412 26	m 49 23 i 114 96	8,849 63
1893†	620 13	5,023 74	† 34 46 1,323 26	44 78	10 46	476 15	i 17 87 m 7 77	7,558 62
Totals	$875 71	$70,245 14	$68,283 09	$10,108 19	$7,065 87	$130,467 95	$29,037 27	$316,073 22

* See Auditor General's report for 1891, p. 498.
† Under new tax law unless preceded by †.
a Under Sec. 124, act 169, 1869.
b Taxes, etc., on part-paid lands, collected at land office.
c State bids.
d Twice charged: under Sec. 124; also under Secs. 108-9, tax law.
e Uncollected taxes of 1881.
f State tax returned to Auditor General's office.
g Local tax, interest and collection fee.

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County *since the organization thereof.*

Amounts credited to county.						Account June 30, balance.	
Credit balance brought forward.	Cash paid to State Treasurer.	Delinquent taxes.	Interest credited in account.	Miscellaneous credits.	Total credits.	County debit.	County credit.
$41,286 13	.....	$71,871 32	$5,843 03	.....	$119,000 48	$198 41	$68,136 99
26,850 86	.....	b 814 26 23,638 91	2,854 84	.....	54,158 87	.....	10,992 44
10,992 44	.....	b 436 25 8,676 36	1,125 41	.....	21,230 56	.....	8,043 66
8,043 66	.....	b 335 76 9,309 08	1,089 50	c 2,911 90	21,689 90	.....	7,843 04
7,843 04	.....	b 282 87 d 14 73 11,664 20	1,126 59	c 2,148 86	23,080 29	.....	7,623 46
7,623 46	.....	b 430 38 14,036 79	1,280 58	c 3,408 24	26,779 45	.....	12,388 73
12,388 73	.....	b 398 21 8,815 02	1,387 02	c 3,340 97	26,329 95	.....	6,905 91
6,905 91	.....	b 466 97 9,273 44	1,042 79	c 3,599 17	21,288 28	.....	6,744 99
6,744 99	.....	b 355 58 11,414 33	1,025 46	c 4,098 31	23,638 67	.....	6,504 48
6,504 48	$3,388 50	†b 342 83 b 66 89 f 432 81 g 202 04	† 680 58	†c 4,290 88	15,909 01	.....	366 76
366 76	† 1,171 33 4,849 58	†b 984 13 f 756 27 g 4,612 06 b 390 01	† 263 64	†e 4,385 93	17,779 71	.....	848 48
848 48	† 859 90 3,192 47	g 4,992 77 f 419 84 b 285 90	† 45 96	.....	10,645 33	.....	14 96
14 96	† 446 14 6,298 11	†b 101 37 f 653 66 j 3,093 43 b 634 23	† 25 09	.....	11,261 99	.....	807 39
807 39	† 05 4,228 49	†b 8 68 b 374 80 f 453 32 g 2,652 59	† 6 62	l 197 08	8,729 03	.....	633 57
633 57	† 20 6,578 74	b 15 22 b 835 62 j 2,613 33 b 198 42	† 1 05	i 197 08	11,073 23	.....	622 95
622 95	5,046 96	j 2,068 33 b 204 48 f 642 15	† 22	.....	8,585 09	62 17	
.....	† 201 44 5,934 56	†b 46 26 j 1,820 82 f 838 37 b 316 04	† 7 76	.....	9,165 25	.....	12 88
12 88	† 48 5,270 78	j 1,458 82 f 649 09 b 368 90	† 88 n 5 01	.....	7,766 84	.....	211 83
211 83	5,392 48	f 677 89 j 1,557 10 b 390 20	.....	.....	8,229 50	620 13	
.....	6,329 05	f 579 25 g 51 30 b 528 09 o 22 92	.....	.....	7,510 71	47 91	
$138,702 52	$59,184 26	$209,574 89	$17,812 08	$28,578 42	$453,852 12	$923 62	$138,702 52

h Paid School for the Blind.
i Local tax, interest and collection fee refunded Auditor General's office.
j Local tax and interest, before and after sale.
k Paid Institution for the D. and D.
l Under Sec. 2, act 141, 1887.
m Paid School for the Deaf.
n Erroneous charge of interest in December quarter.
o Error in amount charged June, 30, 1892.

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Table No. 245.—*Summary of accounts charged against and credited to the*

Counties.	No. of table.	Amounts charged against counties.					Amounts
		Dr. balance brought forward. (No. 1.)	State tax. (No. 2.)	General charges. (No. 3.)	Interest charged in account. (No. 4.)	Aggregate debits. (No. 5.)	Cr. balance brought forward. (No. 6.)
Totals	.....	$7,714,333 88	$32,661,288 43	$32,047,308 73	$1,646,163 94	$64,069,044 98	$10,510,458 44
Alcona	160	$772 33	$70,810 27	$388,464 12	$15,431 68	$475,478 40	$242,560 42
Alger	161	84 30	26,684 22	45,836 64	96 02	72,701 18	7,894 98
Allegan	162	323,743 56	577,602 06	395,469 69	43,869 58	1,340,684 89	137,092 42
Alpena	163	79,188 65	106,682 67	426,451 99	24,128 31	696,451 62	335,141 70
Antrim	164	7,683 98	70,438 48	179,180 75	6,629 14	263,932 35	105,196 24
Arenac	165	4,582 28	13,342 10	21,912 91	253 85	40,091 14	985 04
Baraga	166	1,380 05	33,055 34	105,669 96	3,234 59	143,359 94	28,350 68
Barry	167	15,287 29	464,087 44	187,206 39	15,061 59	681,742 71	97,769 70
Bay	168	472,514 92	517,278 85	1,301,901 27	68,082 75	2,359,727 79	563,061 90
Benzie	169	1,684 55	35,548 53	73,409 26	2,228 76	112,821 10	29,328 85
Berrien	170	90,266 59	711,915 43	233,269 37	25,040 25	1,060,491 64	21,579 74
Branch	171	12,688 65	737,067 54	89,694 09	16,822 74	856,273 02	34,738 35
Calhoun	172	37,080 04	1,111,739 38	102,702 31	24,862 36	1,276,384 09	8,067 89
Cass	173	28,108 10	666,760 15	48,754 85	15,197 18	758,815 28	4,136 77
Charlevoix	174	1,228 39	48,806 29	88,273 19	2,374 26	140,692 13	38,813 97
Cheboygan	175	4,940 20	76,145 60	198,448 12	6,142 13	285,676 05	105,399 24
Chippewa	176	40,431 64	71,319 81	301,199 60	10,889 83	424,340 88	145,471 88
Clare	177	31,022 83	66,877 60	220,609 83	9,120 62	327,630 88	105,319 12
Clinton	178	46,433 92	540,094 53	205,116 28	17,758 41	809,403 14	103,482 71
Crawford	179	9,188 16	28,485 70	76,358 99	2,080 56	116,063 41	27,486 19
Delta	180	7,876 33	71,128 95	140,521 52	4,300 32	224,337 12	79,837 13
Dickinson	181	7,237 39	15,286 09	430 24	217 64	23,171 36	.....
Eaton	182	22,057 20	580,611 02	159,912 94	15,914 01	778,495 17	69,378 51
Emmet	183	20,375 11	43,957 88	106,374 89	4,179 57	174,887 45	41,124 62
Genesee	184	147,842 72	821,658 85	288,534 26	31,959 84	1,289,995 67	31,465 18
Gladwin	185	14,293 54	30,255 89	171,328 69	6,995 62	222,873 74	68,791 57
Gogebic	186	1,684 68	44,123 74	42,747 90	288 70	88,795 02	4,833 21
G'd Traverse	187	84,370 40	101,760 11	93,355 53	8,989 50	288,975 54	65,047 56
Gratiot	188	12,943 59	317,522 79	321,403 75	12,575 15	564,445 28	251,485 65
Hillsdale	189	43,243 43	901,985 76	91,008 27	22,405 69	1,058,613 15	20,294 47
Houghton	190	28,458 24	242,513 38	637,519 03	22,824 33	951,314 98	179,766 02
Huron	191	49,332 79	171,611 72	234,242 82	9,691 98	464,779 31	38,792 67
Ingham	192	140,425 57	624,079 25	290,222 06	29,272 24	1,083,999 12	134,008 40
Ionia	193	40,492 82	642,287 14	164,715 74	18,811 82	866,307 52	76,567 72
Iosco	194	4,362 65	84,667 46	393,006 02	15,579 48	497,615 61	277,261 17
Iron	195	29,457 73	51,637 48	31,424 76	1,579 48	114,099 45	239 45
Isabella	196	4,158 86	119,679 95	363,364 99	13,348 27	500,552 07	305,067 54
Isle Royal	197	.....	2,436 22	157 98	24 80	2,619 00	170 51
Jackson	198	202,394 93	1,203,448 77	161,028 65	40,262 12	1,607,134 47	17,809 24
Kalamazoo	199	26,377 34	1,008,146 38	97,184 06	22,270 12	1,153,977 90	13,275 04
Kalkaska	200	23,153 44	71,926 29	265,007 96	8,935 27	369,021 96	144,832 18
Kent	201	501,453 57	1,456,940 86	607,762 14	63,654 88	2,629,811 45	30,087 71
Keweenaw	202	110,525 59	87,370 42	156,420 86	13,793 28	368,610 16	40,217 27
Lake	203	1,070 10	45,966 24	242,736 45	7,560 26	297,333 05	136,438 26
Lapeer	204	120,289 82	434,229 81	232,929 99	21,198 08	808,647 20	27,184 54
Leelanaw	205	3,258 85	29,888 45	56,521 37	2,097 00	91,765 67	28,770 40
Lenawee	206	154,132 18	1,344,788 11	155,408 91	38,957 92	1,693,287 12	5,503 28
Livingston	207	157,712 81	602,960 83	50,849 02	22,897 88	834,420 54	6,562 69
Luce	208	466 96	5,067 37	18,696 12	64 71	24,295 16	1,823 49
Mackinac	209	31,195 48	64,705 05	228,803 81	7,812 29	332,516 63	120,160 93

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several counties from 1843 to June 30, 1893 (see tables Nos. 160 to 244 inclusive).

credited to counties.			Amounts June 30—aggregate balances.		Balances June 30, 1892.		Counties.
General credits. (No. 7.)	Interest credited in account. (No. 8.)	Aggregate credits. (No. 9.)	Counties Dr. (No. 10.)	Counties Cr. (No. 11.)	Counties Dr. (No. 12.)	Counties Cr. (No. 13.)	
$853,855,081 47	$2,042,085 76	$866,408,520 67	$8,175,734 77	$10,515,210 46	$461,400 98	$4,757 02	Totals.
$442,869 06	$30,531 73	$716,961 22	$1,077 61	$242,560 43	$305 28	.....	Alcona.
72,449 02	28 08	80,872 03	224 08	7,894 93	129 78	.....	Alger.
980,710 26	35,870 64	1,153,673 32	324,103 99	187,092 42	260 43	.....	Allegan.
551,058 24	44,102 84	930,302 78	101,290 54	335,141 70	22,101 59	.....	Alpena.
242,249 03	13,544 58	360,989 85	8,138 74	105,196 24	454 76	.....	Antrim.
34,543 59	28 74	35,517 37	5,508 81	935 04	926 53	.....	Arenac.
136,103 45	5,613 75	170,066 88	1,643 74	28,350 68	263 69	.....	Baraga.
634,256 01	22,924 27	744,979 98	34,532 43	97,769 70	19,145 14	.....	Barry.
1,652,918 55	93,668 51	2,809,648 96	618,140 73	563,061 90	140,625 81	.....	Bay.
106,274 82	4,684 70	140,283 37	1,861 58	29,323 85	227 03	.....	Benzie.
946,654 23	23,357 62	991,591 59	90,479 79	21,579 74	213 20	.....	Berrien.
824,818 98	18,732 43	878,289 76	12,721 61	34,738 35	32 96	.....	Branch.
1,216,434 90	28,014 10	1,247,516 89	37,080 04	8,212 84	.....	$144 95	Calhoun.
715,574 84	15,102 75	734,814 36	28,137 69	4,136 77	34 59	.....	Cass.
134,605 69	4,955 38	178,375 04	1,238 39	38,921 30	.....	107 38	Charlevoix.
266,157 40	13,837 40	385,394 04	5,681 25	105,399 24	741 05	.....	Cheboygan.
356,491 94	18,631 01	520,594 83	49,217 93	145,471 88	3,786 29	.....	Chippewa.
277,807 75	16,015 86	399,042 73	33,807 27	105,219 12	2,784 44	.....	Clare.
738,970 86	23,960 56	866,414 13	46,471 72	103,482 71	37 80	.....	Clinton.
100,228 15	3,297 68	131,032 02	12,527 58	27,486 19	3,339 42	.....	Crawford.
203,477 99	10,091 65	293,406 77	10,767 49	79,837 13	2,891 16	.....	Delta.
15,668 63	01	15,668 64	7,502 72	.....	265 38	.....	Dickinson.
785,214 60	21,090 44	825,683 55	22,190 13	69,378 51	132 98	.....	Eaton.
148,023 86	6,156 54	195,305 02	20,707 05	41,124 62	331 94	.....	Emmet.
1,116,339 54	25,808 18	1,173,612 90	147,847 95	31,465 18	5 23	.....	Genesee.
197,414 46	11,575 56	277,781 59	14,293 54	69,201 39	.....	409 82	Gladwin.
86,344 35	49 13	91,226 69	2,401 54	4,833 21	766 86	.....	Gogebic.
195,185 32	8,730 57	268,963 45	85,059 65	65,047 56	189 25	.....	G'd Traverse.
507,404 14	30,939 30	789,329 09	26,101 84	251,485 65	13,158 25	.....	Gratiot.
965,544 31	21,699 73	1,007,538 51	71,399 11	20,294 47	28,155 68	.....	Hillsdale.
874,841 95	47,458 24	1,102,066 21	29,014 79	179,766 02	556 55	.....	Houghton.
402,398 19	13,351 07	454,551 93	49,232 79	39,005 41	.....	212 74	Huron.
909,674 70	30,600 00	1,074,278 10	143,724 42	134,003 40	3,298 35	.....	Ingham.
803,375 99	22,330 59	902,274 30	40,600 94	76,567 72	108 12	.....	Ionia.
453,204 59	25,505 54	765,971 30	8,905 48	277,261 17	4,542 83	.....	Iosco.
80,328 21	94 73	80,662 39	33,676 51	239 45	4,218 87	.....	Iron.
459,633 37	25,703 82	800,404 73	5,214 58	305,067 54	1,056 02	.....	Isabella.
2,573 01	45 99	2,789 51	.....	170 51	.....	.....	Isle Royal.
1,376,661 68	27,207 47	1,421,678 39	203,265 32	17,809 24	870 39	.....	Jackson.
1,105,893 64	21,637 55	1,140,806 23	26,446 71	13,275 04	69 37	.....	Kalamazoo.
326,950 84	17,941 50	489,724 52	24,129 62	144,833 18	977 13	.....	Kalkaska.
2,019,507 69	44,555 70	2,094,151 10	565,748 06	30,087 71	64,294 49	.....	Kent.
247,628 14	10,213 67	298,059 08	110,768 35	40,217 27	242 76	.....	Keweenaw.
275,952 54	18,075 80	430,466 60	2,304 71	136,438 26	2,234 61	.....	Lake.
649,982 71	18,007 03	715,174 28	120,657 46	27,184 54	368 14	.....	Lapeer.
84,296 68	4,346 25	117,413 33	3,258 85	28,906 51	.....	136 11	Leelanaw.
1,507,965 70	31,064 10	1,544,533 03	154,257 32	5,503 23	125 14	.....	Lenawee.
663,456 19	13,100 93	683,119 81	157,863 42	6,562 69	150 61	.....	Livingston.
24,512 44	20 12	26,356 05	466 96	2,527 85	.....	704 36	Luce.
278,681 29	14,690 60	413,532 83	39,144 74	120,160 93	7,949 26	.....	Mackinac.

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Table No. 245.—*Continued.*

Counties.	No. of table.	Amounts charged against counties.					Amounts
		Dr. balance brought forward. (No. 1.)	State tax. (No. 2.)	General charges. (No. 3.)	Interest charged in account. (No. 4.)	Aggregate debits. (No. 5.)	Cr. balance brought forward. (No. 6.)
Macomb	210	$107,420 68	$715,272 14	$65,190 11	$22,631 28	$910,513 61	$1,257 36
Manistee	211	24,022 82	150,479 67	228,348 85	8,019 49	410,870 83	147,542 73
Manitou	212	4,742 27	6,837 83	23,271 39	1,102 34	35,953 83	9,873 67
Marquette	213	20,137 29	310,812 22	636,891 47	21,450 80	989,291 78	269,229 06
Mason	214	14,635 76	96,847 70	185,383 30	6,700 73	303,617 49	117,027 84
Mecosta	215	10,706 41	141,321 54	531,756 92	19,991 63	703,776 50	425,120 67
Menominee	216	18,098 34	115,143 93	135,479 04	4,588 27	273,309 58	25,599 63
Midland	217	126,871 35	108,481 34	914,715 23	40,921 62	1,190,989 54	730,579 83
Missaukee	218	1,719 16	58,151 43	292,697 66	8,762 54	361,330 79	154,370 42
Monroe	219	524,814 16	606,886 83	213,312 16	50,981 49	1,395,994 64	9,899 41
Montcalm	220	30,314 58	277,886 41	442,325 72	18,316 57	769,343 28	348,558 14
Montmorency	221	1,059 19	22,264 21	146,063 87	1,830 03	171,217 30	34,082 54
Muskegon	222	112,212 40	273,317 23	352,017 84	20,984 11	759,431 58	51,082 11
Newaygo	223	6,877 63	139,450 41	393,518 41	13,570 39	553,416 84	313,056 07
Oakland	224	86,457 06	1,299,119 96	88,701 02	31,779 02	1,506,057 06	10,344 59
Oceana	225	4,331 33	120,776 50	317,080 60	11,935 13	454,123 64	269,315 49
Ogemaw	226	2,941 22	34,584 23	185,276 64	6,024 44	228,826 53	71,767 91
Ontonagon	227	40,286 18	83,983 72	464,623 33	17,484 26	606,377 49	412,743 22
Osceola	228	7,563 91	80,013 38	331,108 91	11,196 12	429,877 27	197,201 86
Oscoda	229	497 23	13,318 14	62,505 55	901 88	82,222 80	19,525 23
Otsego	230	2,759 19	38,825 99	104,481 22	2,799 46	148,865 86	43,192 40
Ottawa	231	698,678 63	401,720 59	361,483 40	64,453 30	1,526,335 92	98,966 10
Presque Isle	232	4,509 08	31,958 86	376,046 56	10,237 07	422,651 57	164,802 57
Roscommon	233	39,245 55	32,952 33	143,775 15	6,423 01	222,396 04	28,097 83
Saginaw	234	952,672 83	920,569 56	1,310,498 74	117,176 63	3,300,917 76	715,613 95
Sanilac	235	7,481 05	219,567 83	532,656 27	19,209 67	778,914 82	453,330 74
Schoolcraft	236	1,720 40	61,535 71	201,084 07	5,362 75	269,652 93	94,870 61
Shiawassee	237	640,166 00	495,647 29	316,877 92	61,412 07	1,514,103 28	114,503 02
St. Clair	238	255,303 96	576,556 33	321,303 43	37,281 87	1,190,945 59	50,483 48
St. Joseph	239	81,508 33	854,924 59	61,149 76	22,095 62	1,019,673 30	10,163 73
Tuscola	240	31,804 30	273,547 47	482,476 83	19,218 61	807,047 21	514,960 60
Van Buren	241	59,812 16	526,668 27	229,647 63	20,822 77	836,950 83	85,784 83
Washtenaw	242	204,389 79	1,427,372 79	61,751 35	43,636 96	1,737,100 89	3,055 40
Wayne	243	387,395 48	4,971,002 65	721,406 46	111,579 27	6,191,383 86	18,083 77
Wexford	244	875 71	70,245 14	237,886 50	7,065 87	316,073 22	138,702 52

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Table No. 245.—*Continued.*

credited to counties.			Amounts June 30—aggregate balances.		Balances June 30, 1892.		
General credits. (No. 7.)	Interest credited in account. (No. 8.)	Aggregate credits. (No. 9.)	Counties Dr. (No. 10.)	Counties Cr. (No. 11.)	Counties Dr. (No. 12.)	Counties Cr. (No. 13.)	Counties.
$787,547 54	$15,443 23	$804,248 13	$107,522 84	$1,257 36	$102 76	.....	Macomb.
366,787 77	19,149 52	533,430 02	24,933 54	147,542 73	910 72	.....	Manistee.
27,737 14	1,609 10	39,219 91	6,607 59	9,873 67	1,865 32	.....	Manitou.
924,540 97	42,781 56	1,236,551 59	21,969 25	269,229 06	1,831 96	.....	Marquette.
270,473 41	15,848 99	403,350 24	17,295 09	117,027 84	2,609 33	.....	Mason.
641,556 36	50,504 88	1,117,181 91	11,715 26	425,120 67	1,008 85	.....	Mecosta.
237,329 58	6,188 92	269,118 13	29,791 08	25,599 63	11,692 74	.....	Menominee.
965,281 94	91,023 76	1,786,885 53	134,683 84	730,579 83	7,812 49	.....	Midland.
339,276 59	19,480 87	513,127 88	2,573 33	154,870 42	854 17	.....	Missaukee.
826,912 17	44,377 82	881,189 40	524,814 16	10,008 92	.....	$109 51	Monroe.
693,517 61	44,001 26	1,086,077 01	31,824 41	348,558 14	1,509 83	.....	Montcalm.
162,838 67	3,269 32	200,190 43	5,109 41	34,082 54	4,050 22	.....	Montmorency.
608,852 99	20,444 95	680,380 05	130,133 64	51,082 11	16,921 24	.....	Muskegon.
508,499 54	38,043 18	859,598 79	6,877 63	313,059 58	.....	3 51	Newaygo.
1,390,490 77	28,512 28	1,429,347 64	87,054 01	10,344 59	596 95	.....	Oakland.
417,605 70	32,342 09	719,263 28	4,331 33	269,470 97	.....	155 48	Oceana.
212,311 58	11,443 82	295,523 31	5,071 13	71,767 91	2,129 91	.....	Ogemaw.
520,381 65	46,275 66	979,400 53	40,286 18	413,909 22	.....	566 00	Ontonagon.
395,144 91	26,237 86	618,584 63	8,494 50	197,201 86	930 59	.....	Osceola.
79,475 04	1,380 19	100,380 46	1,367 57	19,525 23	870 34	.....	Oscoda.
143,079 99	5,068 97	191,341 36	2,759 19	45,234 69	.....	2,042 29	Otsego.
798,283 18	28,955 87	926,205 15	699,096 87	98,966 10	418 24	.....	Ottawa.
398,371 24	20,966 11	582,139 92	5,314 22	164,802 57	805 14	.....	Presque Isle.
171,830 14	6,796 94	206,724 91	43,768 96	28,097 83	4,523 41	.....	Roscommon.
2,222,111 74	122,798 01	3,060,523 70	956,008 01	715,612 95	3,335 18	.....	Saginaw.
717,150 20	53,760 28	1,224,291 22	8,004 34	453,380 74	523 29	.....	Sanilac.
256,878 65	10,770 12	362,519 38	2,004 16	94,870 61	283 76	.....	Schoolcraft.
838,285 64	30,663 02	983,451 68	645,154 62	114,503 02	4,988 62	.....	Shiawassee.
909,203 07	25,622 49	985,309 04	256,120 03	59,483 48	816 07	.....	St. Clair.
920,174 59	18,052 73	948,391 05	81,503 33	10,221 08	.....	57 35	St. Joseph.
717,096 74	57,259 61	1,288,416 95	33,690 86	514,060 60	886 56	.....	Tuscola.
753,405 31	23,340 93	863,031 07	59,812 16	85,892 40	.....	107 57	Van Buren.
1,503,104 69	29,363 14	1,595,523 23	204,633 06	3,055 40	293 27	.....	Washtenaw.
5,673,804 27	78,931 91	5,770,819 95	438,647 68	18,083 77	51,252 20	.....	Wayne.
297,337 57	17,812 03	453,852 12	923 62	138,762 52	47 91	.....	Wexford.

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Table No. 246.—*Showing appropriations drawn, amount of same available and balances*

	Insane asylums.				Educational	
	Michigan, Kalamazoo.	Eastern, Pontiac.	Northern, Traverse City.	Dangerous and Criminal, Ionia.	School for Deaf, Flint.	School for Blind, Lansing
APPROPRIATIONS.—*Current expenses.—A.*						
Available for 1892, undrawn July 1, 1892	.....	.....	.....	.....	$28,400 00	$11,500 00
Available for 1893	.....	.....	.....	.....	26,500 00	10,500 00
	.....	.....	.....	.....	$54,900 00	$22,000 00
Drawn during the year	.....	.....	.....	.....	$28,400 00	$11,500 00
Balance undrawn June 30, 1893	.....	.....	.....	.....	26,500 00	10,500 00
	.....	.....	.....	.....	$54,900 00	$22,000 00
Specials.—B.						
Available for 1892, undrawn July 1, 1892	$9,473 14	$7,737 50	$10,375 56	$1,995 67	$800 00	$100 00
Available for 1893	100,000 00	43,500 00	65,500 00	10,150 00	3,100 00	5,000 00
	$109,473 14	$51,237 50	$75,875 56	$12,145 67	$3,900 00	$5,100 00
Drawn during the year	$16,802 12	$10,227 50	$26,229 47	$6,395 67	$800 00	.....
Balance undrawn June 30, 1893	92,671 02	41,010 00	49,646 09	5,750 00	3,100 00	$5,100 00
	$109,473 14	$51,237 50	$75,875 56	$12,145 67	$3,900 00	$5,100 00
CASH ACCOUNT.						
Debit.						
Cash on hand July 1, 1892	$36,743 60	.....	$90,129 43	$13,606 68	$3,949 58	$3,411 30
Received from State Treasurer since	81,984 20	$122,496 93	144,811 21	35,976 70	60,643 35	22,000 00
Earnings of institution	138,254 46	52,813 61	41,624 98	1,269 79	3,725 53	1,963 09
Received from other sources	1,866 30	64,807 80	2,471 29	354 67	5,040 10	1,979 97
Balance overdrawn June 30, 1893	.....	.....	.....	.....	.....	.....
	$258,848 56	$240,108 34	$219,036 91	$51,207 84	$73,358 86	$29,354 36
Credit.						
Balance overdrawn July 1, 1892	.....	$1,508 31	.....	.....	.....	.....
Current expenses paid	$205,836 03	188,660 14	$157,782 75	$32,742 55	a$64,496 97	b$26,281 76
Special expenses paid	14,459 85	38,589 74	22,508 24	9,160 34	6,308 27	.....
Balance on hand June 30, 1893	38,552 68	11,350 15	37,745 92	9,304 95	2,553 62	3,072 60
	$258,848 56	$240,108 34	$219,036 91	$51,207 84	$73,358 86	$29,354 36
Surplus and deficit.						
Cash balance June 30, 1893	$38,552 68	$11,350 15	$37,745 92	$9,304 95	$2,553 62	$3,072 60
Appropriations available	92,671 02	41,010 00	49,646 09	5,750 00	29,600 00	15,600 00
Deficit	.....	.....	.....	.....	.....	.....
	$131,223 70	$52,360 15	$87,392 01	$15,054 95	$32,153 62	$18,672 60
Indebtedness June 30, 1893	.....	.....	.....	.....	.....	.....
Surplus	$131,223 70	$52,360 15	$87,392 01	$15,054 95	$32,153 62	$18,672 60

a $11,611.83 of which was returned to State Treasurer.
b $5,799.06 " " " " " "
d $2,442.20 " " " " " "

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undrawn, also cash received and disbursed by treasurers of the several institutions mentioned below.

Asylums.	Prisons and Reformatories.					Miscellaneous.		
State Public School, Coldwater.	State Prison, Jackson.	State House of Correction, Ionia.	Prison, U. P., Marquette.	Industrial School for Boys, Lansing.	Industrial Home for Girls, Adrian.	Soldiers' Home, Grand Rapids.	Fish Commission, Detroit.	Total.
$17,500 00	.....	.....	.....	$28,000 00	$17,500 00	$41,250 00	$27,483 00	$171,633 00
17,500 00	.....	.....	.....	28,000 00	17,500 00	61,875 00	25,000 00	186,875 00
$35,000 00	.....	.....	.....	$56,000 00	$35,000 00	$103,125 00	$52,483 00	$358,508 00
$17,500 00	.....	.....	.....	$28,000 00	$17,500 00	$61,875 00	$27,483 00	$192,258 00
17,500 00	.....	.....	.....	28,000 00	17,500 00	41,250 00	25,000 00	166,250 00
$35,000 00	.....	.....	.....	$56,000 00	$35,000 00	$103,125 00	$52,483 00	$358,508 00
$400 00	$21,867 00	.....	.....	$1,125 00	$3,000 00	$1,250 00	.....	$58,123 87
3,285 00	10,185 00	$7,500 00	$15,000 00	2,500 00	432 81	15,000 00	.....	281,152 81
$3,685 00	$32,052 00	$7,500 00	$15,000 00	$3,625 00	$3,432 81	$16,250 00	.....	$339,276 68
$400 00	$30,052 00	$3,000 00	$7,500 00	$1,125 00	$3,000 00	$1,250 00	.....	$106,781 76
3,285 00	2,000 00	4,500 00	7,500 00	2,500 00	432 81	15,000 00	.....	232,494 92
$3,685 00	$32,052 00	$7,500 00	$15,000 00	$3,625 00	$3,432 81	$16,250 00	.....	$339,276 68
$5,707 06	$29,022 28	$2,328 93	$497 94	$7,622 22	$3,748 82	$15,621 73	$1,265 28	$153,654 85
35,400 00	30,052 00	61,000 00	38,500 00	57,125 00	38,000 00	82,500 00	27,483 00	837,962 39
.....	117,991 23	63,814 27	27,190 04	3,939 64	255 41	.....	542 57	452,324 92
3,424 62	5,453 30	6,942 30	1,944 32	6,109 13	2,613 23	738 17	1,933 27	105,678 47
$44,531 68	$182,518 81	$134,085 50	$68,072 30	$74,795 99	$44,617 46	$98,859 90	$31,224 12	$1,550,620 63
								$1,508 31
d$36,821 92	e$134,631 06	$124,629 53	$58,259 67	f$65,225 79	$37,519 41	$78,363 98	$28,232 12	1,229,483 68
2,932 82	30,665 09	3,120 20	600 55	2,854 83	3,211 44	3,893 65	206 05	139,511 07
4,776 94	17,222 66	6,335 77	9,212 08	6,715 37	3,886 61	16,602 27	2,785 95	170,117 57
$44,531 68	$182,518 81	$134,085 50	$68,072 30	$74,795 99	$44,617 46	$98,859 90	$31,224 12	$1,550,620 63
$4,776 94	$17,222 66	$6,335 77	$9,212 08	$6,715 37	$3,886 61	$16,602 27	$2,785 95	$170,117 57
20,785 00	2,000 00	4,500 00	7,500 00	30,500 00	17,932 81	56,250 00	25,000 00	398,744 92
$25,561 94	$19,222 66	$10,835 77	$16,712 08	$37,215 37	$21,819 42	$72,852 27	$27,785 95	$568,862 49
$25,561 94	$19,222 66	$10,835 77	$16,712 08	$37,215 37	$21,819 42	$72,852 27	$27,785 95	$568,862 49

e $15,000.00 of which was returned to State Treasurer.
f $515.55 " " " " " "

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Table No. 247.—*Showing current expense receipts and*

	Michigan Asylum, Kalamazoo.		Eastern Asylum, Pontiac.		Northern Asylum, Traverse City.	
	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.
1. Salaries and wages	$47,818 94		$39,275 81		$35,428 00	
2. Food	63,439 21		48,505 14		51,654 82	
3. Clothing	14,004 72		9,293 74		15,074 98	
4. Laundry expense	2,838 33		5,481 41		5,093 20	
5. Heating	18,751 99		12,592 48		8,479 10	
6. Light	5,775 88		3,888 04		3,963 05	
7. Medical supplies	2,074 65		2,152 26		1,246 24	
8. Stationery, printing, etc.	2,198 23		1,356 44		1,332 81	
9. Amusements and instruction	567 04		484 37		351 90	
10. Household supplies	5,560 63		4,899 36		5,118 34	
11. Furniture and bedding	6,728 50		5,286 96		2,806 83	
12. Improvements and repairs	18,843 46		10,571 30		15,864 57	
13. Tools and machinery	1,787 28		867 62		387 03	
14. Farm, garden, stock and grounds	12,269 79		10,086 34		9,008 40	$43 04
15. Freight and transportation	537 31		369 72		158 55	
16. Miscellaneous expenses	2,640 07	$1,866 30	33,581 14	$23,305 88	1,819 93	2,428 25
17. Industrial training		138,254 46		52,813 61		41,624 98
Gross current expense	$205,836 03	[a]$140,120 76	$188,642 13	[b]$76,119 49	$157,782 75	[c]$44,096 27
Less miscellaneous receipts and earnings	140,120 76		76,119 49		44,096 27	
Net current expense	$65,715 27		$112,522 64		$113,686 48	

	State Prison, Jackson.	State House of Correction, Ionia.		State House of Correction and Br'ch Prison, U. P., Marquette.		Industr'l School for Boys, Lansing.
	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.
1. Salaries and wages		$27,427 04		$11,581 92		$14,492 09
2. Food	$680 65	20,760 88	$2,527 22	8,067 12	$1,004 20	14,964 25
3. Clothing	4,550 08	6,763 66	485 00	2,171 70	245 79	4,735 53
4. Laundry expense		720 88		247 65		426 95
5. Heating		10,512 94	923 87	6,148 84	12 73	6,942 27
6. Light		1,722 45	3 39	1,633 40		2,056 46
7. Medical supplies		371 70	50	416 98		648 38
8. Stationery, printing, etc.	1 53	589 57	33 91	567 98	1 25	886 49
9. Amusements and instruction		158 33	11 05	76 55		673 36
10. Household supplies		1,102 24	10 12	394 11		1,477 62
11. Furniture and bedding		204 76		181 95		1,556 79
12. Improvements and repairs		1,516 20	23 11	894 66		2,994 31
13. Tools and machinery		599 38	316 14	648 19		156 33
14. Farm, garden, stock and grounds	219 27	2,134 35	2,340 89	2,844 16	78 10	4,412 18
15. Freight and transportation	1 77	1,950 08		247 21		2,093 68
16. Miscellaneous expenses		1,216 25	48 35	1,294 48	1 00	1,919 32
17. Industrial training	117,991 23	46,878 82	63,814 27	20,842 77	27,130 04	4,789 78
Gross current expense	$123,444 53	$124,629 53	$70,537 82	$58,259 67	$28,473 11	$65,225 79
Less miscellaneous receipts and earnings		70,537 82		28,473 11		10,048 77
Net current expense		$54,091 71		$29,786 56		$55,177 02

[a] Receipts except from State treasury, viz.: insane soldiers, $639.68; county patients, $113,247.29; private patients, $24,367.53; miscellaneous, $1,866.30.

[b] Receipts except from State treasury, viz.: county patients, $40,508.35; private patients, $12,305.26; miscellaneous, $23,305.88.

[c] Receipts except from State treasury, viz.: county patients, $38,096.57; private patients, $3,485.37; farm, etc., $43.04; miscellaneous, $2,471.29.

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disbursements as classified by the stewards of the following institutions:

Dangerous and Criminal Asylum, Ionia.		School for Deaf, Flint.		School for Blind, Lansing.		State Public School, Coldwater.		State Prison, Jackson.
Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.
$9,411 30	.....	$18,135 75	$22 00	$6,210 82	$0 45	$10,077 91	.....	$37,345 00
8,511 02	$12 80	12,554 02	91 24	3,879 81	571 52	9,450 30	$1 38	23,741 15
1,792 33	36 42	86 72	.....	314 70	46 75	2,969 39	42	10,717 94
889 43	4 00	1,112 83	13 56	953 43	.....	1,306 09	.....	641 89
4,252 48	21 90	6,914 10	.....	2,297 18	6 40	5,121 36	4 50	11,272 24
887 47	12 00	1,346 26	.....	455 42	.....	284 93	.....	1,463 51
243 65	2 90	117 11	24 75	89 50	.....	334 58	.....	488 15
424 51	5 68	511 89	49 30	258 13	17 51	548 50	.....	977 21
82 26	.....	521 43	16 60	342 80	38 30	171 35	.....	102 35
966 55	2 33	582 84	6 30	256 17	1 50	437 20	17 87	1,086 23
534 71	50	1,355 97	5 04	554 53	.....	234 89	.....	323 64
2,666 36	1 85	625 56	.....	472 46	38 49	476 04	32 42	816 10
143 71	.....	152 13	.....	428 04	.....	82 61	.....	667 05
1,638 90	172 33	1,877 15	3,574 29	836 06	589 15	2,566 87	3,366 03	1,367 78
387 16	7 25	1,009 67	962 26	305 81	208 85	317 70	.....	1,664 78
578 09	74 71	e 12,478 36	.....	450 00	461 55	f 2,442 20	.....	g 15,986 44
.....	1,269 79	5,115 18	3,629 82	2,378 34	1,963 09	.....	.....	25,974 60
$33,409 93	d $1,624 46	$54,496 97	$8,395 16	$20,482 70	$3,943 06	$36,821 92	$3,424 62	$124,631 06
1,624 46	.....	8,395 16	.....	3,943 06	.....	3,424 62	.....	123,444 53
$31,785 47	.....	$56,101 81	.....	$16,539 64	.....	$33,397 30	.....	$11,186 53

Industrial School for Boys, Lansing.	Industrial Home for Girls, Adrian.		Soldiers' Home, Grand Rapids.		Fish Commission, Detroit.		Total.	
Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.
.....	$9,615 15	.....	$14,623 08	.....	$14,262 45	.....	$295,715 21	$22 45
$104 93	9,362 75	$414 64	20,949 08	.....	3,448 51	.....	299,287 51	5,408 58
49	3,048 69	.....	9,952 57	.....	7 25	.....	50,933 92	5,364 95
.....	526 69	.....	712 22	.....	71 17	.....	20,972 17	17 56
61 20	6,403 34	.....	10,149 56	.....	610 39	.....	110,448 57	1,030 60
.....	723 77	.....	772 82	.....	121 39	.....	25,094 85	15 39
1 65	545 43	.....	1,059 27	.....	36 19	.....	9,819 09	29 80
14 57	696 34	.....	445 29	.....	544 14	.....	11,337 53	123 75
26	433 13	42 31	86 17	.....	30 70	.....	4,081 74	108 52
43 10	717 76	.....	747 31	.....	100 52	.....	23,446 88	81 22
10 00	511 47	.....	1,298 04	.....	242 53	.....	21,821 57	15 54
.....	475 42	9 05	6,429 51	.....	1,432 33	.....	64,078 28	104 92
.....	79 93	.....	4,344 27	.....	1,162 08	.....	11,505 65	316 14
5,073 28	3,120 24	2,143 48	2,861 67	.....	194 76	.....	56,213 65	17,601 86
49 75	942 43	49 16	2,008 21	$353 67	2,944 16	.....	14,936 47	1,632 21
749 90	13 60	.....	914 71	384 50	3,023 55	h $2,475 84	78,358 14	31,796 28
3,989 64	303 27	147 65	.....	.....	.....	.....	106,282 76	452,578 58
$10,048 77	$37,519 41	$2,806 29	$78,363 98	$738 17	$28,232 12	$2,475 84	$1,234,333 99	$516,248 35
.....	2,806 29	.....	738 17	.....	2,475 84	.....	516,248 35	.....
.....	$34,713 12	.....	$77,625 81	.....	$25,756 28	.....	$718,085 64	.....

d Receipts except from State treasury, viz.: county treasurers, $1,269.79; miscellaneous, $354.67.
e $11,611.83 of which was refunded to State treasury.
f $3,442.20 " " " " " " "
g $15,000.00 surplus earnings refunded to State treasury.
h Receipts except from State treasury, viz.: sale of fish, $542.57; miscellaneous, $1,933.27.

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Table No. 248.—*Showing average comparisons and movement of*

	Insane asylums.				Educational	
	Michigan, Kalamazoo.	Eastern, Pontiac.	Northern, Traverse City.	Dangerous and Criminal, Ionia.	School for Blind, Lansing.	School for Deaf, Flint.
Current expenses for fiscal year 1892	$186,633 69	$175,681 34	$158,779 76	$28,980 96	$26,046 29	$57,286 90
" " " " " 1893	205,836 03	188,642 13	157,782 75	33,409 93	20,482 70	b 64,496 97
Average number of inmates for fiscal year 1892	1,040	898	797	161	74	275
Average number of inmates for fiscal year 1893	1,074	902	839	170	57	278
Total number days board furnished for fiscal year 1893	463,476	398,010	362,317	74,372	27,203	87,684
Deduct number days board furnished officers for fiscal year 1893	70,866	60,376	56,052	12,241	8,073	12,870
Net number of days board to inmates for fiscal year 1893	392,610	337,634	306,265	62,131	19,130	74,814
Per capita food per day for fiscal year 1893	16.2 cts.	14.7 cts.	16.9 cts.	13.7 cts.	15.9 cts.	12.3 cts.
Per capita salaries and wages per year, per inmate, 1893	$44 52	$43 54	$42 23	$55 36	$108 96	$65 23
Per capita of food per year, per inmate, 1893	59 06	53 77	61 57	50 06	68 05	45 15
Per capita of clothing per year, per inmate, 1893	13 04	10 30	17 97	10 54	5 52	31
Per capita of heating per year, per inmate, 1893	17 46	13 96	10 10	25 01	40 30	24 87
Per capita of all other expenses per year, 1893	57 57	87 55	56 19	55 54	136 50	51 53
Total per capita cost for keeping inmates per year, 1893	$191 65	$209 12	$188 06	$196 51	$359 33	$187 09
Total per capita cost for keeping inmates for 1892	174 03	186 02	190 10	174 23	230 32	184 52
Movement of population for fiscal year ending June 30, 1893.						
Present July 1, 1892	1,047	893	810	164	70	----------
Males	527	449	435	139	42	----------
Females	520	444	375	25	28	----------
Since admitted—new	223	236	153	45	10	294
Former inmates readmitted	104	87	22	----------	77	----------
Total for year	1,374	1,216	985	209	157	294
Discharged or absent	266	145	51	25	69	10
Otherwise dismissed	13	137	87	----------	27	234
Present June 30, 1893	1,095	934	847	184	61	----------
Males	557	473	458	156	41	----------
Females	538	461	389	28	20	----------
Total for year	1,374	1,216	985	209	157	294

a Amount refunded to State Treasurer included in above as follows: School for Blind, $3,500; Industrial Home for Girls, $3,352.66; Michigan Soldiers' Home, $8,407.07; total, $15,259.73.
b $11,611.83 of which was refunded to State treasury.

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population in the following institutions from July 1, 1892, to June 30, 1893:

asylums.	Prisons and reformatories.					Miscellaneous.		
State Public School, Coldwater.	State Prison, Jackson.	House of Correction Ionia.	House of Correction and Branch Prison, U.P. Marquette.	Industrial School for Boys, Lansing.	Industrial Home for Girls, Adrian.	Michigan Soldiers' Home at Grand Rapids.	Fish Commission, Detroit.	Total.
$36,053 76 c 36,821 92	$102,124 56 d 134,631 06	$124,882 97 124,629 53	$58,189 72 58,259 67	$61,230 62 e 65,225 79	$42,553 76 37,519 41	a $76,834 02 78,363 96	$27,934 08 28,232 12	a$1,168,361 93 1,234,323 99
207	767	323	110	488	213	471	.....	5,824
205	806	337	111	415	224	414	.....	5,832
81,557	300,564	133,169	44,121	165,882	83,077	149,764	.....	2,371,196
17,490	2,992	10,700	2,113	15,767	8,889	11,527	.....	289,956
64,067	297,572	122,469	42,008	150,115	74,188	138,237	.....	2,081,240
12.6 cts.	7.8 cts.	14.8 cts.	17.4 cts.	9.8 cts.	10.9 cts.	13.8 cts.	.....	13.6 cts.
$49 16	$46 33	$81 33	$104 34	$34 92	$42 92	$35 34	.....	$58 01
46 09	29 44	61 60	72 67	36 05	41 78	50 60	.....	51 99
14 43	13 29	20 07	19 56	11 41	13 61	24 04	.....	13 39
25 22	13 98	31 19	55 39	16 72	28 54	24 51	.....	25 17
44 89	44 12	175 56	272 88	58 05	40 58	54 78	.....	87 36
$179 79	$147 16	$369 80	$524 84	$157 15	$167 43	$189 27	.....	$325 92
156 78	133 23	228 40	529 00	106 70	175 00	145 74	.....	202 00
198	785	300	111	433	207	372	.....	5,390
164	784	300	110	433	.....	369	.....	3,752
34	1	.....	1	.....	207	3	.....	1,638
137	268	317	113	223	76	196	.....	2,291
98	6	13	3	49	46	423	.....	928
433	1,059	630	227	705	329	991	.....	8,609
31	200	257	109	130	23	427	.....	1,743
205	38	29	6	130	74	180	.....	1,260
197	821	344	112	395	232	384	.....	5,605
165	820	344	111	395	.....	381	.....	3,901
32	1	.....	1	.....	232	3	.....	1,705
433	1,059	630	227	705	329	991	.....	8,609

c $2,442.20 of which was refunded to State treasury.
d $15,000 of which were surplus earnings refunded to State treasury.
e $296.25 of which was refunded to State Treasurer.

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Table No. 249.—*Classification of receipts and disbursements of the* **University of Michigan** *for the fiscal year ending June 30, 1893.*

			Receipts.	Disbursements.
Receipts:				
From *State Treasury:*				
Interest on University funds	$20,317 24			
University aid (1-6 mill tax)	42,375 00			
Appropriations for special purposes	118,664 79			
Transfer from current expenses fund to special fund	20,473 39	$201,830 42		
Students' fees, etc.:				
Department of medicine	$14,255 00			
Department of law	26,950 00			
Dental college	12,588 05			
Homeopathic college	2,620 00			
Literary department	43,830 00			
Department of pathology	990 00			
" " pharmacy	3,445 00			
" " chemistry	11,425 72			
Physiology and hygiene	1,687 37			
Botany	559 00			
Practical anatomy	3,226 04			
Mechanical department	1,579 00			
Interest on deposits	1,967 38			
Diplomas	7,568 50			
Miscellaneous sources	35,251 74	$167,750 80		
Amount applicable to current expenses		$230,443 04		
" " " special purposes		139,138 18	$369,581 22	
Disbursements:				
For current expenses				$272,572 70
Transfer to fund for special purposes				20,473 39
Special purposes:				
Equipment of physical laboratory		$1,406 57		
Botanical and zoological laboratory		328 28		
Enlargement and alteration of new law building		12,731 85		
" of dental building		5,530 89		
Equipment of engineering laboratory		1,378 43		
Insurance		2,024 50		
Contingent		11,784 85		
Repairs		6,019 69		
Removal of Rogers gifts		74 75		
Dental college		9,876 19		
Civil engineering instruments		582 25		
Homeopathic college		8,791 63		
" " and hospital		14,464 40		
University hospital		12,301 22		
General library		7,233 08		94,428 58
Totals			$369,581 22	$387,474 67
Balance June 30, 1892, current expense		$2,390 60		
" " 30, 1892, special account		11,558 44	13,949 04	
" " 30, 1893, current expense, overdrawn		$22,624 71		
" " 30, 1893, special account		9,340 15		9,340 15
Aggregate overdrawn balance			18,284 56	
For summary see table 262.			$396,814 82	$396,814 82

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Table No. 250—*Classification of Receipts and Disbursements of the* **State Normal School** *for fiscal year closing June 30, 1893.*

			Receipts.	Disbursements
Receipts				
From State Treasury:				
Interest on Normal School fund	$4,143 10			
Appropriation for current expense	60,712 50			
" " special purposes	4,000 00	$68,855 60		
Tuition	$6,276 00			
Diplomas	53 00			
Laboratory fees	157 00			
Interest on deposits	164 92			
Organ	51 00			
Miscellaneous	664 57	7,366 49		
		$76,222 09		
Amount applicable to current expense	$72,222 09			
Deduct transfer to special account*	600 00	$71,622 09		
Amount applicable to special purposes	$4,000 00			
Add transfer from current expense account*	600 00	4,600 00	$76,222 09	
Disbursements:				
For current expense				$62,681 87
Special purposes:				
Library		$1,532 74		
Building, etc.		7,537 03		9,069 77
Totals			$76,222 09	$71,751 64
Balance on hand June 30, 1892, current expense		$1,058 99		
" " " " 30, 1892, special account		4,544 41	5,603 40	
Balance on hand June 30, 1893, current expense		$9,999 21		
" " " " 30, 1893, special account		74 64		10,073 85
For summary see table 262.			$81,825 49	$81,825 49

* Transferred under act 89, laws of 1889.

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Table No. 251.—*Classification of Receipts and Disbursements of the* **Agricultural College** *for fiscal year closing June 30, 1893.*

		Receipts.	Disbursements.
Receipts:			
From State Treasury:			
Interest on Agricultural College fund	$37,694 22		
Appropriations for special purposes	54,396 12	$82,090 34	
From U. S. Treasury:			
For experiment station	$3,750 00		
For current expenses	18,000 00	21,750 00	
From miscellaneous sources:			
College dues	$7,068 05		
Farm department	4,358 74		
Horticultural department	1,142 78		
Greenhouse	35 40		
License fees for fertilizers	40 00		
Exchange and interest on treasurer's bank account	399 88		
Miscellaneous	14,878 94	27,923 79	
		$131,764 13	
Amount applicable to current expenses		$84,217 64	
Amount applicable to special purposes		47,546 49	
		$131,764 13	
Disbursements:			
For current expenses			$74,842 27
Special purposes:			
Rebuilding greenhouse	$4,187 89		
Wells hall privy	9 00		
Horticultural dwelling			
Permanent heating apparatus			
Farm department	567 01		
Mechanical department			
Horticultural department	104 29		
Greenhouse	135 51		
Botanical department	7,578 16		
Veterinary department	73 05		
Chemical department	247 84		
Physical department			
Zoölogical department	134 11		
Steam works			
Mathematical and engineering departments			
English department	87 75		
Military department	51 13		
Library	214 71		
Drafting department			
Repairs on buildings	1,406 79		
Students' labor	4,897 31		
Farmers' institutes	1,000 00		
Botanical laboratory			
Experiment station	18,150 63		39,145 18
State weather service			
Totals		$131,764 13	$113,987 45
Balance June 30, 1892, current expense account (overdrawn)	$2,084 57		
Balance June 30, 1892, special account	2,414 96	330 39	
Balance June 30 1893, current expense account	$7,290 80		
Balance June 30, 1893, special account	10,816 27		18,107 07
For summary see table No. 262.		$133,094 52	$132,094 52

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Table No. 252.—*Classification of receipts and disbursements of the* **Michigan Mining School** *for fiscal year ending June 30, 1893.*

			Receipts.	Disbursements.
Receipts:				
From State Treasurey:				
Appropriation for current expense	$40,350 00			
" " special purpose		$49,350 00		
Students' fees	$1,288 96			
Sale of books, material, etc.				
Diplomas				
Miscellaneous	3,024 70	4,313 66		
		$44,663 66		
Amount applicable to current expenses		$41,663 66		
" " " special purposes		3,000 00	$44,663 66	
Disbursements:				
Current expense				$36,201 45
Special purposes:				
Building, etc.		$101 00		
Fitting, furnishing, etc.		13 20		
Further equipments		5,094 50		5,207 70
Totals			$44,663 66	$41,409 15
Balance on hand June 30, 1892, current expense (overdrawn)		$1,279 42		
" " " " 30, 1892, special purposes		2,415 26	1,135 84	
" " " " 30, 1893, current expense		$4,182 79		
" " " " 30, 1893, special account		207 56		43,390 35
For summary see table No. 262.			$45,799 50	$45,799 50

Table No. 253.—*Classification of receipts and disbursements for the* **State Library** *during the fiscal year closing June 30, 1893.*

			Receipts.	Disbursements.
Receipts:				
From State Treasurer			$4,000 00	
sale of Michigan reports			973 75	
sale of Pioneer collections			49 50	
Disbursements:				
For books				$3,725 60
Amount paid into State Treasury { sale of Michigan reports		$973 75		
Amount paid into State Treasury { sale of Pioneer collections		49 50		1,023 25
Totals			$5,023 25	$4,748 85
Balance on hand June 30, 1892			452 02	
" " " " 30, 1893				726 42
For summary see table No. 262.			$5,475 27	$5,475 27

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Table No. 254.—*Classification of receipts and disbursements on account of* **County Teachers' Institutes** *during fiscal year ending June 30, 1893.*

		Receipts.	Disbursements.
Receipts:			
From State treasury	$2,940 00		
county treasurer—institute funds	13,150 46	$16,090 46	
Disbursements			$15,167 77
Returned to State treasury			1 64
Totals		$16,090 46	$15,169 41
Balance on hand June 30, 1892		98 95	
" " " " 30, 1893			1,020 00
For summary see table No. 262.		$16,189 41	$16,189 41

Table No. 255.—*Classification of receipts and disbursements of the* **Quartermaster General's Department** *during the fiscal year ending June 30, 1892.*

		Receipts.	Disbursements.
Receipts:			
From State Treasurer	$75,277 01		
Miscellaneous	1,224 57	$76,501 58	
Disbursements:			
Ordnance, clothing, equipage, Q. M. stores and repairs	$1,888 05		
Expenses of headquarters of Adjutant General, including salary of Assistant Adjutant General	2,263 90		
Expenses of headquarters of Q. M. General, including salary of Assistant Q. M. General	2,603 14		
Services and traveling expenses of State Military Board	398 31		
Expense of armory including salary of armorer	619 57		
Rent of armories	12,000 00		
Postage	156 00		
Stationery and printing	446 14		
Expense of brigade headquarters	180 49		
" " regimental headquarters, 5 regiments	467 17		
" " company headquarters, 40 companies	4,000 00		
Captains' pay for care of arms, etc.	1,546 58		
Salary of adjutants	146 34		
" " regimental quartermaster	235 78		
Encampment of 1892	49,108 52		
Expense attending elections of officers	501 67		
Freight, express, telephone and telegraph	449 84		$77,011 50
Totals		$76,501 58	$77,011 50
Balance on hand June 30, 1892		7,673 58	
" " " " 30, 1893			7,163 66
For summary see table No. 262.		$84,175 16	$84,175 16

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Table No. 256.—*Showing receipts and disbursements of the* **State Military Board** *for the year closing June 30, 1893.*

	Receipts.	Disbursements.
Receipts:		
State treasury	$4,000 00	
Disbursements		$3,999 75
Totals	$4,000 00	$3,999 75
Balance on hand June 30, 1892	241 15	
" " " " 30, 1893		241 40
For summary see table No. 262.	$4,241 15	$4,241 15

Table No. 257.—*Classification of receipts and disbursements of the* **State Pioneer and Historical Society** *for fiscal year closing June 30, 1893.*

	Receipts.	Disbursements.
Receipts:		
Michigan reports, library, etc.	$30 75	
Disbursements:		
General fund		$48 00
Totals	$30 75	$48 00
Balance on hand June 30, 1892	260 82	
" " " " 30, 1893		243 57
For summary see table No. 262.	$291 57	$291 57

Table No. 258.—*Classification of receipts and disbursements on account of* **Geological Survey** *for the fiscal year closing June 30, 1893.*

	Receipts.	Disbursements.
Receipts:		
From State treasury	$5,818 74	
Disbursements:		
For expense of survey		$3,589 08
Salary of State Geologist		1,250 00
Supplies		258 80
Clerk hire, stationery, etc.		645 40
Freight, etc.		15 30
Expense of board		207 66
Salary of secretary		100 00
Miscellaneous expenses		12 50
Totals	$5,818 74	$6,118 74
Balance June 30, 1892	300 00	
" " 30, 1893		
For summary see table No. 262.	$6,118 74	$6,118 74

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Table No. 259.—*Classification of receipts and disbursements of* **Board of World's Fair Managers** *for fiscal year ending June 30, 1893.*

	Receipts.	Disbursements.
Receipts:		
From State treasury	$82,000 00	
Miscellaneous	1 60	
Disbursements:		
Current expenses		$75,421 39
Total	$82,001 60	$75,421 39
Balance on hand June 30, 1892	3,543 59	
" " " 30, 1893		10,123 80
For summary see table No. 262.	$85,545 19	$85,545 19

Table No. 260.—*Classification of receipts and disbursements of the* **Soldiers and Sailors' Monument** *for fiscal year ending June 30, 1893.*

	Receipts.	Disbursements.
Balance on hand June 30, 1892	$86 36	
" " " 30, 1893		$86 36
For summary see table No. 262.	$86 38	$86 36

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Table No. 261.—*Showing the cost of* **Teachers' Institutes** *in each county.*

Counties.	Amount.	Counties.	Amount.
Alcona	$90 00	Lake	$109 20
Alger.		Lapeer.	
Allegan	538 37	Leelanaw	108 10
Alpena	217 00	Lenawee	419 92
Antrim	97 60	Livingston	265 66
Arenac	80 50	Luce.	
Baraga.		Mackinac	89 00
Barry	191 49	Macomb.	
Bay.		Manistee	103 50
Benzie	117 00	Manitou.	
Berrien	224 94	Marquette	158 00
Branch	305 37	Mason	176 05
Calhoun	211 90	Mecosta	188 00
Cass.		Menominee	129 00
Charlevoix	144 18	Midland	117 60
Cheboygan	117 20	Missaukee	41 40
Chippewa	112 50	Monroe	206 99
Clare	117 00	Montcalm	150 85
Clinton	157 02	Montmorency	77 86
Crawford. [See Roscommon.]		Muskegon	131 50
Delta	146 30	Newaygo	144 10
Dickinson.		Oakland	273 81
Eaton	360 00	Oceana	122 40
Emmet	124 00	Ogemaw	94 50
Genesee	213 65	Ontonagon.	
Gladwin	86 00	Osceola	138 50
Gogebic.		Oscoda	96 00
Grand Traverse	156 00	Otsego	108 00
Gratiot	212 51	Ottawa	127 97
Hillsdale	436 48	Presque Isle.	
Houghton and Keweenaw	153 00	Roscommon and Crawford	95 00
Huron	147 00	Saginaw	500 00
Ingham	368 05	Sanillac	700 00
Ionia	336 36	Schoolcraft	160 50
Iosco	120 50	Shiawassee	29 95
Iron.		St. Clair	345 00
Isabella	185 25	St. Joseph	320 85
Jackson	623 50	Tuscola	463 05
Kalamazoo.		Van Buren	592 07
Kalkaska	204 75	Washtenaw	190 00
Kent	394 52	Wayne	1,022 00
Keweenaw [See Houghton.]	82 00	Wexford	109 50
Total			$15,167 77

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Table No. 262.—*Classified summary of accounts of the several*

Name of institutions.	No. of table.	Receipts.				
		From State treasury.	From earnings and other sources.	Total.	Loans.	Aggregate.
Aggregate	----	$1,379,151 11	$826,748 16	$2,205,899 27	----	$2,205,899 27
EDUCATIONAL:						
State library	----	$4,000 00	$1,023 25	$5,023 25	----	$5,023 25
County teachers' institute	----	2,940 00	13,150 46	16,090 46	----	16,090 46
University of Michigan	----	181,357 03	a188,224 19	369,581 22	----	369,581 22
State Normal School	----	64,855 60	11,966 49	76,822 09	----	76,822 09
Agricultural College	----	82,090 34	47,589 22	129,679 56	----	129,679 56
Michigan Mining School	----	40,350 00	3,034 24	43,384 24	----	43,384 24
Totals	----	$375,592 97	$264,987 85	$640,580 82	----	$640,580 82
ASYLUMS:						
Michigan Soldiers' Home	----	$82,500 00	$738 17	$83,238 17	----	$83,238 17
EDUCATIONAL:						
State Public School	----	35,400 00	3,424 62	38,824 62	----	38,824 62
School for Deaf	----	60,643 35	8,765 93	69,409 28	----	69,409 28
School for Blind	----	22,000 00	3,943 06	25,943 06	----	25,943 06
Totals	----	$200,543 35	$16,871 78	$217,415 13	----	$217,415 13
FOR INSANE:						
Michigan	----	$81,984 20	$140,120 76	$222,104 96	----	$222,104 96
Eastern Michigan	----	122,486 93	117,621 41	240,108 34	----	240,108 34
Northern Michigan	----	144,811 21	44,096 27	188,907 48	----	188,907 48
Dangerous and Criminal	----	35,976 70	1,624 46	37,601 16	----	37,601 16
Totals	----	$385,259 04	$303,462 90	$688,721 94	----	$688,721 94
Totals for Asylums	----	$585,802 39	$320,334 68	$906,137 07	----	$906,137 07
REFORMATORIES:						
Industrial School for Boys	----	$57,125 00	$10,048 77	$67,173 77	----	$67,173 77
Industrial Home for Girls	----	38,000 00	2,868 64	40,868 64	----	40,868 64
State House of Correction	----	61,000 00	70,756 57	131,756 57	----	131,756 57
State Prison	----	30,052 00	123,444 53	153,496 53	----	153,496 53
State House of Correction, U. P.	----	38,500 00	29,074 36	67,574 36	----	67,574 36
Totals	----	$224,677 00	$236,192 87	$460,869 87	----	$460,869 87
MISCELLANEOUS:						
Quartermaster General's department	----	$75,277 01	$1,224 57	$76,501 58	----	$76,501 58
State Military Board	----	2,500 00	1,500 00	4,000 00	----	4,000 00
State Pioneer Society	----	----------	30 75	30 75	----	30 75
Geological survey	----	5,818 74	----------	5,818 74	----	5,818 74
Michigan Fish Commission	----	27,483 00	2,475 84	29,958 84	----	29,958 84
Soldiers and sailors' monument	----	----------	----------	----------	----	----------
World's fair managers	----	82,000 00	1 60	82,001 60	----	82,001 60
Totals	----	$193,078 75	$5,232 76	$198,311 51	----	$198,311 51

a $20,473.39 of which was transferred from current expense fund.
b 2,442.20 " " " refunded to State treasury.
c 11,611.33 " " " " " "

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State institutions for the fiscal year closing June 30, 1893.

Balances.		Footings.	Balances.		Disbursements.				
June 30, 1892. Dr.	June 30, 1893. Cr.		June 30, 1893. Dr.	June 30, 1892. Cr.	Aggregate.	Loans.	Total.	For building and special purposes.	For current expenses.
$190,607 62	$13,284 56	$2,409,791 45	$222,207 69	$4,872 30	$2,182,711 46	--	$2,182,711 46	$292,159 15	$1,890,552 31
$452 02	.....	$5,475 27	$726 42	.....	$4,748 85	--	$4,748 85	$4,748 85	.....
98 95	.....	16,189 41	1,020 00	.....	15,169 41	--	15,169 41	.....	$15,169 41
13,949 04	$13,284 56	396,814 82	.....	.....	396,814 82	--	396,814 82	94,428 58	302,386 24
5,603 40	.....	82,425 49	10,073 85	.....	72,351 64	--	72,351 64	9,069 77	63,281 87
2,414 96	.....	182,094 52	18,107 07	$2,084 57	111,902 88	--	111,902 88	39,145 18	72,757 70
2,415 26	.....	45,799 50	4,390 35	1,279 42	40,129 73	--	40,129 73	5,207 70	34,922 03
$24,983 63	$13,284 56	$678,799 01	$34,317 69	$3,363 99	$641,117 33	--	$641,117 33	$152,600 08	$488,517 25
$15,621 73	.....	198,859 90	$16,602 27	.....	$82,257 63	--	$82,257 63	$3,898 65	$78,358 98
5,707 06	.....	44,531 68	4,776 94	.....	39,754 74	--	39,754 74	2,932 82	b 36,821 92
3,949 58	.....	73,356 86	2,553 62	.....	70,805 24	--	70,805 24	6,308 27	c 64,496 97
3,411 30	.....	29,354 36	3,072 60	.....	26,281 76	--	26,281 76	.....	d 26,281 76
$28,689 67	.....	$246,104 80	$27,005 43	.....	$219,099 37	--	$219,099 37	$13,134 74	$205,964 63
$36,743 60	.....	$258,848 56	$38,552 68	.....	$220,295 88	--	$220,295 88	$14,459 85	$205,836 03
.....	.....	240,108 34	11,850 15	$1,508 31	227,249 88	--	227,249 88	38,589 74	188,660 14
30,129 43	.....	219,036 91	37,745 92	.....	181,290 99	--	181,290 99	23,508 24	157,782 75
13,606 68	.....	51,207 84	9,304 95	.....	41,902 89	--	41,902 89	9,160 34	32,742 55
$80,479 71	.....	$769,201 65	$96,953 70	$1,508 31	$670,739 64	--	$670,739 64	$85,718 17	$585,021 47
$109,169 38	.....	$1,015,306 45	$123,959 13	$1,508 31	$889,839 01	--	$889,839 01	$98,852 91	$790,986 10
$7,622 22	.....	$74,795 99	$6,715 37	.....	$68,080 62	--	$68,080 62	$2,854 83	e $65,225 79
3,748 82	.....	44,617 46	3,886 61	.....	40,730 85	--	40,730 85	3,211 44	37,519 41
2,328 98	.....	134,085 50	6,335 77	.....	127,749 73	--	127,749 73	3,120 20	124,629 53
29,022 28	.....	182,518 81	17,222 66	.....	165,296 15	--	165,296 15	30,665 09	f 134,631 06
497 94	.....	68,072 30	9,212 08	.....	58,860 22	--	58,860 22	600 55	58,259 67
$43,220 19	.....	$504,090 06	$43,372 49	.....	$460,717 57	--	$460,717 57	$40,452 11	$420,265 46
$7,673 58	.....	$84,175 16	$7,163 66	.....	$77,011 50	--	$77,011 50	.....	$77,011 50
241 15	.....	4,341 15	241 40	.....	3,999 75	--	3,999 75	.....	3,999 75
260 82	.....	291 57	243 57	.....	48 00	--	48 00	$48 00	.....
300 00	.....	6,118 74	.....	.....	6,118 74	--	6,118 74	.....	6,118 74
1,265 28	.....	31,224 12	2,785 95	.....	28,438 17	--	28,438 17	206 05	28,232 12
3,543 59	.....	85,545 19	10,123 80	.....	75,421 39	--	75,421 39	.....	75,421 39
$13,284 42	.....	$211,595 93	$20,558 38	.....	$191,037 55	--	$191,037 55	$254 05	$190,783 50

d $5,799.06 of which was refunded to State treasury.
e 515.55 " " " " "
f 15,000.00 surplus earnings.

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Table No. 263.—*Showing items for which disbursements were made for amounts drawn as shown in Table No. 38.*

Items.	Amount.	Totals.
State Public School:		
Furniture and bedding	$400 00	
Total to table No. 38		$400 00
School for Deaf:		
Painting, etc.	$600 00	
Fences, walks and grounds	400 00	
Rental of land	200 00	
Total to table No. 38		1,200 00
Michigan Asylum:		
*Officers' salaries	$11,288 23	
Colony house	5,000 00	
S. G. Earl, for salary due Jan. 20, 1889, and not paid until June 13, 1893	86 02	
Total to table No. 38		16,374 25
Eastern Michigan Asylum:		
Officers salaries	$9,892 50	
Total to table No. 38		9,892 50
Northern Michigan Asylum:		
Barn	$500 00	
Cottage for females	2,500 00	
Cottage for males	2,500 00	
Land	10,250 00	
Officers' salaries	8,786 34	
Total to table No. 38		24,536 34
Asylum for Insane, U. P.:		
To locate and build	$288 10	
Total to table No. 38		288 10
Asylum for Dangerous and Criminal Insane:		
General repairs	$600 00	
Improving grounds	1,025 00	
Officers' salaries	2,700 00	
Refrigerator and ice house	700 00	
Fire protection plant	500 00	
For horses	450 00	
Total to table No. 38		5,975 00
State Board of Corrections and Charities:		
Salary of secretary	$2,000 00	
Salary of assistant secretary	660 00	
Expense of members of board	450 66	
Books, stationery, postage, etc.	1,054 60	
Expressage and telegraphing	13 90	
Total to table No. 38		4,179 16
State Library:		
For purchase of books	$4,000 00	
Total to table No. 38		4,000 00
Bureau of Labor and Industrial Statistics:		
Traveling expenses, stationery, postage, etc.	$954 32	
Clerk hire	4,460 32	
Expressage, telegraph and telephone messages	43 43	
Total to table No. 38		5,458 07

* $2,405.00 of this amount not taken up on institution books until July, 1893.

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Table No. 263.—*Continued.*

Items.	Amount.	Totals.
State Board of Health:		
Expenses of members	$172 87	
Expressage	40 36	
Telephone and telegraph	27 99	
Postage, stationery, printing and other sundry expenses	2,463 28	
Salary of secretary	2,500 00	
Total to table No. 38		$5,204 50
Pioneer and Histological Society:		
For general purposes, collecting maps, charts, etc.	$996 54	
Publishing books, etc.	1,638 52	
Total to table No. 38		2,635 06
University of Michigan:		
Homeopathic college	$6,000 00	
Homeopathic college and hospital	8,200 00	
General library	7,500 00	
Dental college	7,000 00	
Insurance	2,000 00	
Alteration of law building	12,500 00	
Repairs	5,000 00	
Contingent	12,500 00	
University hospital	8,000 00	
Equipment of physical laboratory	3,000 00	
Total	$71,700 00	
Less $7,000.00 returned to State Treasury	7,000 00	
Total to table No. 38		64,700 00
Agricultural College:		
Farm team	$200 00	
Fencing	200 00	
Garden team	200 00	
Chemical department	250 00	
Rebuilding green house	2,500 00	
Veterinary department	50 00	
English	100 00	
Wells' Hall privy	200 00	
Horticultural dwelling	500 00	
Library	1,000 00	
Drafting department	190 00	
Blacksmith shop and foundry	1,500 00	
Repairs	7,000 00	
Students' labor	8,000 00	
Botanical laboratory	8,500 00	
Total to table No. 38		30,490 00
Normal School:		
Building, etc.	$4,000 00	
Total to table No. 33		4,000 00
Michigan Mining School:		
For further equipments	$3,000 00	
Total to table No. 38		3,000 00
Industrial School for Boys:		
Sidewalks and fences	$500 00	
Maintenance of department of technology	625 00	
Total to table No. 38		1,125 00
Industrial Home for Girls:		
New School house	$3,000 00	
Total to table No. 38		3,000 00
Michigan State Prison:		
General repairs	$5,000 00	
West wall	11,000 00	
New shops	10,867 00	
Smoke stack	399 00	
Fire wall	274 00	

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Table No. 263.—*Continued.*

Items.	Amount.	Totals.
Michigan State Prison—Continued:		
Repairs to boiler house	$1,578 00	
Tool building	984 00	
Total to table No. 38		$90,052 00
State House of Correction:		
General repairs	$3,000 00	
Total to table No. 38		3,000 00
State House of Correction and Branch Prison, U. P.:		
Buildings and repairs	$7,500 00	
Total to table No. 38		7,500 00
Michigan Soldiers' Home:		
*For building and furnishing dormitory	$15,000 00	
Total to table No. 38		15,000 00

* Taken up on institution books in month of July, 1893.

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the transactions through the several

Not r

ance June 30, 1893.		Debits.
r.	Cr.	Disbursements.
11.]	[No. 12.]	[No. 13.]
		$11,265,808 57
		68,809 83
		8,027 00
		36 05
		48 97
		267,554 67
		87,188 35
		55,048 49
		1,666,620 99
	$1,111 89	403,966 74
	13,999 98	515,385 24
	15,513 77	14,896,988 97
		9,577 15
	68,927 12	402,545 13
		88 25
		3,049 67
		17,344 98
		2,263 61
		457 50
		13 19
		140 00
		17 48
		4,789 46
		248 60
		1,099 64
		22 87
		779 59
		1,008 75
		19 63
		730 00
		27 72
		1,872 69
		4,327 57
		764 28
		200 00
		95 00
	13,155 46	27,889 23
	$112,738 17	$29,624,546 73
38 17		
38 17	$112,738 17	

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; *classification of disbu*

	Disbu
Gross from. [No. 10.]	For s pur [N
$12,411,054 76	$35,41
16,726,425 04	
1,639,381 81	4,46
83,485 25	1,0
1,823,006 00	2,5
	1,17
603,906 93	
65,042 62	
522,768 60	
3,724,751 49	1
311,784 14	
1,906,056 24	
22,000 00	2,24
8,095 00	1,02
	21
3 03	
137,380 47	
20,326 26	3,65
947 21	2
2,054 99	
149,738 50	22
	2
8,656 53	3
7,500 00	1
79,403 14	
13,440 60	1
3,198 34	
	1
3,517 35	
	5
2,407 32	
11,073 74	
14,147 19	
2,122 38	
730 00	25
	1
	1
187 10	
75 00	
12,520 79	
2,630 10	
1 33	
215 73	
37 50	
15 00	
1,348 07	
147 72	
55 00	
8 58	
109 13	
$40,209,394 37	$52,46

ash in treasury June 30,

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Table No. 266.—*Summary of annual analysis of State treasury*

Analysis of receipts.						Fiscal
Gross receipts.	Land warrants.	Refundings and reimbursements.	Net cash receipts.			
			Total.	Not revenue.	Revenue.	
$44,769,588 36	$3,586,291 85	$7,478,538 37	$33,704,758 14	a $8,111,218 97	a $25,593,539 17	b 1836 to
2,208,929 55	72,382 23	48,095 75	2,088,451 57	435,141 64	1,653,309 93	
1,744,406 29	30,445 67	30,585 30	1,679,375 32	531,560 63	1,147,814 69	
1,833,824 77	32,668 14	31,676 97	1,769,479 66	532,307 39	1,237,172 27	
2,360,914 44	70,350 32	12,820 52	2,277,743 60	527,948 08	1,749,795 52	
2,225,812 77	67,951 74	82,676 45	2,075,184 58	538,096 62	1,537,087 96	
2,793,821 90	54,667 35	108,304 25	2,630,850 30	618,757 60	1,011,592 70	
2,607,288 07	51,016 31	103,900 84	2,452,370 92	580,955 69	1,871,415 23	
2,916,084 45	112,440 62	102,475 85	2,701,167 98	560,889 64	2,140,278 34	
2,752,797 63	48,183 65	87,364 42	2,617,249 56	507,311 56	2,109,938 00	
3,306,618 42	84,215 20	69,262 58	3,153,140 64	769,879 07	2,383,261 57	
2,378,397 85	44,952 88	38,337 42	2,295,107 55	329,550 29	1,966,056 26	
3,046,999 27	35,207 98	92,358 36	2,919,437 93	349,779 78	2,569,658 15	
2,118,334 42	6,484 84	10,213 92	2,101,635 66	301,101 33	1,800,534 33	
3,183,068 11	28,413 80	16,681 01	3,137,993 30	387,226 12	2,750,767 18	
3,062,551 48	13,929 92	35,669 22	3,012,952 34	351,892 94	2,661,059 40	
3,377,238 62	12,244 43	239,749 34	3,125,244 85	348,390 11	2,776,854 74	
3,181,308 81	25,062 73	15,836 49	3,140,409 59	121,633 36	3,018,776 23	
3,205,325 63	7,940 68	52,681 26	3,144,703 69	69,861 47	3,074,842 22	
2,775,991 57	8,098 66	44,324 07	2,723,568 84	52,682 70	2,670,886 14	
$95,849,322 41	$4,396,949 00	$8,701,547 39	$82,750,826 02	$16,026,185 99	$66,724,640 03	----------
$95,849,322 41						

a See note "b," table No. 255, Auditor General's report for 1875.
b Footings to table No. 132, p. 335, Auditor General's report for 1874.
c Footings of table No. 5, Auditor General's report for 1875.
d Footings of table No. 4, Auditor General's report for 1876.
e Footings of table No. 6, Auditor General's report for 1877.
f Footings of table No. 6, Auditor General's report for 1878.
g Footings of table No. 6, Auditor General's report for 1879.
h Footings of table No. 6, Auditor General's report for 1880.
i Footings of table No. 6, Auditor Generals report for 1881.
j Footings of table No. 6, Auditor General's report for 1882, corrected because $3,000.00 paid on adjusted bonds should have been placed in refunding and reimbursement column.
k Footings of table No. 6, Auditor General's report for 1883.

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receipts and disbursements from March 1, 1836, to June 30, 1893.

years.	Analysis of disbursements.					
	Net cash disbursements.			Refundings and reimbursements.	Land warrants.	Gross disbursements.
	Revenue.	Not revenue.	Total.			
1874 inclusive.	$25,339,921 19	$7,294,562 63	$32,634,483 82	$7,478,548 37	$3,586,291 85	$43,699,314 04
c 1875.	1,453,887 43	475,731 96	1,929,616 39	48,095 75	72,382 23	2,050,097 37
d 1876.	1,318,374 72	526,101 80	1,844,476 52	30,585 30	34,445 67	1,909,507 49
e 1877.	1,707,305 98	516,407 75	2,223,713 73	31,676 97	32,668 14	2,288,058 84
f 1878.	1,976,831 72	510,342 76	2,487,174 48	12,820 52	70,350 32	2,570,345 32
g 1879.	1,315,205 06	554,052 34	1,869,257 40	82,876 45	67,351 74	2,019,885 59
h 1880.	1,055,134 01	602,840 81	1,657,974 82	108,304 25	54,667 35	1,820,946 42
i 1881.	1,681,099 35	556,352 51	2,237,651 86	103,900 34	51,016 31	2,392,569 01
j 1882.	2,192,356 64	544,240 20	2,736,596 84	102,475 85	112,440 62	2,951,513 31
k 1883.	2,806,806 61	494,108 96	3,300,915 57	87,364 42	48,183 65	3,436,463 64
l 1884.	2,344,149 47	740,927 68	3,085,077 15	69,262 58	84,315 20	3,238,554 93
m 1885.	2,322,208 62	325,478 06	2,647,686 68	33,237 42	44,052 88	2,730,976 98
n 1886.	2,428,616 87	339,074 76	2,767,691 63	92,353 36	35,207 98	2,895,252 97
o 1887.	1,894,063 28	274,781 71	2,168,844 99	10,213 92	6,484 84	2,185,543 75
p 1888.	2,450,600 04	373,614 09	2,824,214 13	16,681 01	28,413 80	2,869,308 94
q 1889.	2,741,187 46	344,143 39	3,085,330 85	35,669 22	13,929 92	3,134,929 99
r 1890.	2,744,489 37	345,684 89	3,090,174 26	239,749 34	12,244 43	3,342,168 03
s 1891.	2,925,646 52	141,378 53	3,068,025 05	15,836 49	25,062 73	3,107,924 27
t 1892.	3,045,096 49	82,279 70	3,127,376 19	52,681 26	7,940 68	3,187,998 13
u 1893.	2,182,774 55	1,235,254 37	3,418,028 92	44,324 07	8,098 66	3,470,451 65
.....	$65,925,755 38	$16,277,558 90	$82,203,314 28	$8,701,547 39	$4,396,949 00	$95,301,810 67
			Cash in treasury June 30, 1893			$547,511 47
						$95,849,322 41

l Footings of table No. 6, Auditor General's report for 1884.
m Footings of table No. 6, Auditor General's report for 1885, corrected on account of the following errors: Revenue in general fund too small and not revenue too large by $647,750.52 in both receipts and disbursements; also, $102.63 should have been placed in refunding in swamp land fund.
n Footings of table No. 6, Auditor General's report for 1886.
o Footings of table No. 6, Auditor General's report for 1887.
p Footings of table No. 6, Auditor General's report for 1888.
q Footings of table No. 6, Auditor General's report for 1889.
r Footings of table No. 6, Auditor General's report for 1890.
s Footings of table No. 6, Auditor General's report for 1891.
t Footings of table No. 6, Auditor General's report for 1892.
u Footings of table No. 6, Auditor General's report for 1893.

Table No. 266 A.—*Refundings and reimbursements on receipt and expenditure sides of analytical tables of amounts received in one fund and refunded or reimbursed through another fund.*

Funds and accounts.	Excess of refundings and reimbursements.	
	Receipt side.	Expenditure side.
General fund	$2,119,875 67	
Internal improvement fund		$1,687,622 25
Sinking fund		11,250 00
Two-million-loan sinking fund	41,021 38	
War-loan sinking fund		848,000 00
Primary school fund		3,868 43
Agricultural College interest fund	1,399 95	
War fund	912,600 05	
Military fund		1,656 53
Soldiers' relief fund	1,656 53	
Bank fund	312 50	
Penitentiary fund	20,253 34	
Suspense account		55,356 40
Michigan State bank assets		489,365 81
Footings	$3,097,119 42	$3,097,119 42

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Table No. 267.—*Analysis of the State treasury* **General Fund** *receipts and disbursements during fiscal years 1836 to 1893 inclusive.*

Analysis of receipts.					Auditor General's report for the following years:	Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.				Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$21,296,250 59	$2,504,127 56	$18,792,123 03	$1,460,460 23	$14,231,662 80	1874, table No. 216	$9,139,377 51	$4,477,746 70	$13,617,124 21	$295,166 18	$13,912,290 39
1,400,996 10	33,351 86	1,367,644 24	331,571 13	1,036,073 11	1875, " " 5	584,366 49	360,359 26	944,725 75	15,416 19	960,141 94
992,541 54	27,455 41	965,086 13	411,629 49	553,456 64	1876, " " 4	535,983 04	421,650 45	957,633 49	27,455 41	985,088 90
1,121,620 74	26,159 91	1,095,460 83	427,757 42	667,703 41	1877, " " 6	671,547 90	438,160 90	1,109,648 80	26,159 91	1,135,808 71
1,472,635 34	11,183 69	1,461,451 65	426,495 82	1,034,955 83	1878, " " 6	1,275,085 26	436,778 97	1,711,864 23	11,183 69	1,723,047 92
1,428,584 07	82,132 17	1,346,451 90	431,208 97	915,242 93	1879, " " 6	1,048,323 10	444,548 33	1,492,871 43	82,132 17	1,575,003 60
a 1,874,724 03	106,924 39	1,767,749 64	506,224 02	1,261,525 62	1880, " " 6	807,478 44	523,565 69	1,331,044 13	106,924 39	a 1,438,013 52
1,520,991 10	100,461 82	1,420,529 28	474,483 58	946,045 70	1881, " " 6	1,111,652 46	494,032 27	1,605,684 73	100,461 82	1,706,146 55
1,790,642 21	b 102,266 71	b 1,688,375 50	476,601 21	b 1,211,774 29	1882, " " 6	b 1,505,178 53	497,053 74	b 2,002,232 27	b 102,266 71	2,104,498 98
1,619,033 18	80,821 40	1,538,211 78	418,816 13	1,119,395 65	1883, " " 6	1,402,324 51	441,258 17	1,843,582 68	80,821 40	1,924,404 08
2,269,686 94	68,371 59	2,201,265 35	676,152 64	1,525,112 71	1884, " " 6	1,485,887 76	697,574 48	2,183,462 24	68,371 59	2,251,833 83
1,348,385 58	38,062 36	1,310,323 22	c 262,502 29	c 1,047,820 93	1885, " " 6	c 1,553,312 57	c 285,839 05	1,839,151 62	38,062 36	1,877,213 98
1,960,467 21	18,002 81	1,924,462 40	278,921 82	1,663,542 58	1886, " " 6	1,587,390 41	302,665 52	1,890,055 93	92,087 81	1,982,143 74
1,351,457 56	10,071 52	1,341,386 04	242,726 85	1,098,659 19	1887, " " 6	1,154,144 05	242,908 36	1,397,052 41	10,071 52	1,407,123 93
2,153,022 52	13,668 47	2,139,354 05	329,586 03	1,800,768 02	1888, " " 6	1,697,091 83	341,573 80	2,038,665 63	13,680 97	2,052,346 60
1,981,250 27	23,538 68	1,957,711 59	304,897 47	1,652,814 12	1889, " " 6	1,819,353 99	317,123 01	2,127,477 00	35,462 56	2,162,939 56
2,113,845 56	10,738 84	2,103,106 72	303,691 67	1,799,415 05	1890, " " 6	1,855,703 85	318,914 79	2,174,618 64	31,738 84	2,206,357 48
1,982,636 01	15,751 71	1,966,884 30	69,390 30	1,897,494 00	1891, " " 6	1,963,120 86	113,657 48	2,076,778 34	15,751 71	2,092,530 05
2,040,603 32	52,647 15	1,987,956 17	14,009 98	1,973,946 19	1892, " " 6	2,039,314 09	57,946 53	2,097,260 62	52,647 15	2,149,907 77
1,475,538 73	44,196 13	1,431,342 60	22,313 16	1,409,029 44	1893, " " 6	2,182,622 40	53,506 07	2,235,128 47	44,196 13	2,279,324 60
$53,194,862 60	$3,369,934 18	$49,824,878 42	$10,069,440 21	$38,955,438 21	.....Footings.....	$35,410,259 05	$11,265,808 57	$46,676,062 62	$1,250,058 51	$47,926,171 13
7,543,524 31	Transfers.							Transfers.....		12,411,054 76
								Ledger balance, June 30, 1893...		401,161 02
$60,738,386 91										$60,738,386 91

a Includes $50.00 of internal improvement land warrants. (Error in table No. 6, report for 1880—corrected in report for 1891, but reference was placed before the wrong year.

b Correct—$3,000.00 paid on adjusted bonds in 1892 should have been placed in refunding and reimbursement column.

c Correct—Revenue too small and not-revenue to large by $647,750.52 in 1885 report.

d Includes for 1893 transfers, $9,727.15 swamp land and $150.00 primary school refunding.

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Table No. 268.—*Analysis of State treasury* **Specific Tax Fund** *receipts and disbursemdnts during the fiscal years 1869 to 1893 inclusive.*

Analysis of receipts.					Auditor General's report for the following year:	Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.				Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$2,116,031 71	$5,400 32	$2,110,631 39	$47,340 49	$2,063,290 90	1874, table No. 218				$5,400 32	$5,400 32
547,333 39		547,333 39	10,852 46	536,480 93	1875, " " 5					
527,565 59		527,565 59	10,020 96	517,544 63	1876, " " 4					
512,904 08		512,904 08	10,343 48	502,560 60	1877, " " 6					
635,220 51		635,220 51	10,283 15	624,937 36	1878, " " 6					
531,740 82		531,740 82	13,339 36	518,401 46	1879, " " 6					
619,542 58	204 78	619,337 80	17,341 67	601,996 13	1880, " " 6				204 78	204 78
750,089 29		750,089 29	19,548 69	730,540 60	1881, " " 6					
676,841 09	9 00	676,832 09	20,452 53	656,479 56	1882, " " 6				9 00	9 00
833,074 66	2,085 34	830,989 32	22,442 04	808,547 28	1883, " " 6				2,085 34	2,085 34
802,598 81	400 00	802,198 81	21,421 84	780,776 97	1884, " " 6				400 00	400 00
867,845 67	170 00	867,675 67	23,336 76	844,338 91	1885, " " 6				170 00	170 00
812,711 75		812,711 75	23,743 70	788,968 05	1886, " " 6					
561,238 32		561,238 32	181 51	561,056 81	1887, " " 6					
846,294 90		846,294 90	11,987 77	834,307 13	1888, " " 6					
947,171 66		947,171 66	12,225 54	934,946 12	1889, " " 6					
934,176 69		934,176 69	15,223 12	918,953 57	1890, " " 6					
1,071,749 48	84 78	1,071,664 70	17,485 23	1,054,179 47	1891, " " 6				84 78	84 78
1,069,411 87	34 11	1,069,377 76	21,476 23	1,047,901 53	1892, " " 5				34 11	34 11
1,088,428 14	130 09	1,088,298 05		1,088,298 05	1893, " " 6				130 09	130 09
$16,752,071 01	$8,518 42	$16,743,552 59	$329,046 53	$16,414,506 06	Footings				$8,518 42	$8,518 42
16,205 00	Transfers.							Transfers		16,726,425 04
								Balance in fund June 30, 1893		33,332 55
$16,768,276 01										$16,768,276 01

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Table No. 269.—*Analysis of State treasury* Two Million Loan Sinking Fund *receipts and disbursements during fiscal years 1867 to 1893 inclusive.*

Analysis of receipts.						Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.			Auditor General's report for the following years.	Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$269,337 57	$269,337 57				1874, table No. 224	$905,662 43		$905,662 43	$335,337 57	$1,241,000 00
					1875, " " 5	113,403 34		113,403 34		113,403 34
					1876, " " 4	55,040 11		55,040 11		55,040 11
10,572 20	2,477 88	$8,094 32		$8,094 32	1877, " " 6	321,523 26		321,523 26	2,477 88	324,001 14
13,658 21		13,658 21		13,658 21	1878, " " 6	446,476 80		446,476 80		446,476 80
13,500 00		13,500 00		13,500 00	1879, " " 6	8,000 00		8,000 00		8,000 00
13,500 00		13,500 00		13,500 00	1880, " " 6					
3,375 00		3,375 00		3,375 00	1881, " " 6	1,000 00		1,000 00		1,000 00
					1882, " " 6	1,200 00		1,200 00		1,200 00
3,361 88	3,361 88				1883, " " 6	587,838 12		587,838 12	3,361 88	591,200 00
					1884, " " 6	73,313 36		73,313 36		73,313 36
					1885, " " 6	3,415 00		3,415 00		3,415 00
74,085 00	74,085 00				1886, " " 6					
					1887, no transactions					
2,152 50	2,152 50				1888, table No. 6				2,140 00	2,140 00
17,461 25	11,923 88	5,537 37		5,537 37	1889, " " 6					
229,000 00	229,000 00				1890, " " 6				208,000 00	208,000 00
					1891, " " 6	21,000 00		21,000 00		21,000 00
					1892, no transactions					
					1893, " "					
$650,003 61	$592,388 71	$57,664 90		$57,664 90	.....Footings.....	$2,537,872 42		$2,537,872 42	$551,317 33	$3,089,189 75
4,262,192 14	Transfers.								Transfers...	1,823,006 00
$4,912,195 75										$4,912,195 75

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Table No. 270.—*Analysis of State treasury* **University Fund** *receipts and disbursements during fiscal years 1840 to 1893 inclusive.*

Analysis of receipts.					Auditor General's report for the following years.	Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.				Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$442,548 79	$7,137 16	$435,411 63	.....	$435,411 63	1874, table No. 228	$124 24	.....	$124 24	$7,137 16	$7,261 40
5,665 60	.....	5,665 60	.....	5,665 60	1875, " " 5					
3,902 79	.....	3,902 79	.....	3,902 79	1876, " " 4					
2,886 45	.....	2,886 45	.....	2,886 45	1877, " " 6					
4,575 33	.....	4,575 33	.....	4,575 33	1878, " " 6					
6,338 40	.....	6,338 40	.....	6,338 40	1879, " " 6					
7,132 50	.....	7,132 50	.....	7,132 50	1880, " " 6					
14,250 62	.....	14,250 62	.....	14,250 62	1881, " " 6					
5,562 72	.....	5,562 72	.....	5,562 72	1882, " " 6					
7,799 52	.....	7,799 52	.....	7,799 52	1883, " " 6					
2,421 40	.....	2,421 40	.....	2,421 40	1884, " " 6					
1,556 06	.....	1,556 06	.....	1,556 06	1885, " " 6					
5,191 31	.....	5,191 31	.....	5,191 31	1886, " " 6					
3,465 71	.....	3,465 71	.....	3,465 71	1887, " " 6					
3,479 40	.....	3,479 40	.....	3,479 40	1888, " " 6					
3,764 92	.....	3,764 92	.....	3,764 92	1889, " " 6					
1,807 73	.....	1,807 73	.....	1,807 73	1890, " " 6					
3,130 16	.....	3,130 16	.....	3,130 16	1891, " " 6					
3,993 92	.....	3,993 92	.....	3,993 92	1892, " " 6					
1,695 00	.....	1,695 00	.....	1,695 00	1893, " " 6					
$531,168 33	$7,137 16	$524,031 17	.....	$524,031 17	.....Footings.....	$124 24	.....	$124 24	$7,137 16	$7,261 40
100,000 00	Transfers.								Transfers...	623,906 93
$631,168 33										$631,168 33

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Table No. 271.—*Analysis of State treasury* **Normal School Fund** *receipts and disbursements during the fiscal years 1850 to 1893, inclusive.*

Analysis of receipts.					Auditor General's report for the following years:	Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.				Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$59,874 38	$268 36	$59,606 02	$8,027 00	$51,579 02	1874, table No. 220	$540 36	$8,027 00	$8,567 36	$268 36	$8,835 72
1,112 98	.....	1,112 98	.....	1,112 98	1875, " " 5					
1,149 68	.....	1,149 68	.....	1,149 68	1876, " " 4					
120 00	.....	120 00	.....	120 00	1877, " " 6					
2,394 00	.....	2,394 00	.....	2,394 00	1879, " " 6					
820 00	.....	820 00	.....	820 00	1880, " " 6					
2,000 13	.....	2,000 13	.....	2,000 13	1881, " " 6					
1,440 00	.....	1,440 00	.....	1,440 00	1882, " " 6					
790 00	.....	790 00	.....	790 00	1883, " " 6					
419 36	.....	419 36	.....	419 36	1884, " " 6					
500 00	.....	500 00	.....	500 00	1885, " " 6					
553 75	.....	553 75	.....	553 75	1886, " " 6					
671 56	.....	671 56	.....	671 56	1887, " " 6					
340 00	.....	340 00	.....	340 00	1888, " " 6					
310 50	.....	310 50	.....	310 50	1889, " " 6					
299 50	.....	299 50	.....	299 50	1890, " " 6					
662 50	.....	662 50	.....	662 50	1891, " " 6					
120 00	.....	120 00	.....	120 00	1892, " " 6					
280 00	.....	280 00	.....	280 00	1893, " " 6					
$73,858 34	$268 36	$73,589 98	$8,027 00	$65,562 98	.....Footings.....	$540 36	$8,027 00	$8,567 36	$268 36	$8,835 72
									Transfers.....	65,022 62
$73,858 34										$73,858 34

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Table No. 272.—*Analysis of State treasury* **Agricultural College Fund** *receipts and disbursements during fiscal years 1850 to 1893, inclusive.*

Analysis of receipts.						Analysis of disbursements.				
Gross receipts.	Refunding and reimbursements.	Net cash receipts.			Auditor General's report for the following years:	Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$123,053 68	$15,174 54	$107,879 14	.....	$107,879 14	1874, table No. 232	.....	.....	.....	$15,174 54	$15,174 54
5,399 24	.....	5,399 24	.....	5,399 24	1875, " " 5	.....	.....	.....	.....	.....
5,939 30	390 00	5,549 30	.....	5,549 30	1876, " " 4	.....	.....	.....	390 00	390 00
2,337 22	.....	2,337 22	.....	2,337 22	1877, " " 6					
9,619 99	.....	5,619 99	.....	9,619 99	1878, " " 6					
8,590 53	.....	8,590 53	.....	8,590 53	1879, " " 6					
13,762 28	.....	13,762 28	.....	13,762 28	1880, " " 6					
20,341 18	60 00	20,281 18	.....	20,281 18	1881, " " 6	.....	.....	.....	60 00	60 00
51,449 27	.....	51,449 27	.....	51,449 27	1882, " " 6					
34,482 28	825 90	33,656 38	.....	33,656 38	1883, " " 6	.....	.....	.....	825 90	825 90
13,802 87	.....	13,802 87	.....	13,802 87	1884, " " 6					
12,460 87	.....	12,460 87	.....	12,460 87	1885, " " 6					
16,545 31	.....	16,545 31	.....	16,545 31	1886, " " 6					
26,731 62	.....	26,731 62	.....	26,731 62	1887, " " 6					
18,122 35	.....	18,122 35	.....	18,122 35	1888, " " 6					
11,431 65	.....	11,431 65	.....	11,431 65	1889, " " 6					
15,991 64	.....	15,991 64	.....	15,991 64	1890, " " 6					
21,994 89	.....	21,994 89	.....	21,994 89	1891, " " 6					
5,808 90	.....	5,808 90	.....	5,808 90	1892, " " 6	$180 00	.....	$180 00	.....	180 00
120,468 07	.....	120,468 07	.....	120,468 07	1893, " " 6					
$538,333 14	$16,450 44	$521,882 70	.....	$521,882 70	.....Footings.....	$180 00	.....	$180 00	$16,450 44	$16,630 44
1,065 90	Transfers.								Transfers.....	522,768 60
$539,399 04										$539,399 04

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Table No. 273.—*Analysis of State treasury* **Primary School Fund** *receipts and disbursements during the fiscal years 1889 to 1893, inclusive.*

Analysis of receipts.					Auditor General's report for the following years:	Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.				Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$2,221,467 97	$29,442 43	$1,192,025 54	$36 05	$2,191,989 49	1874, table No. 234	$37,351 45	$36 05	$37,387 50	$33,310 86	$70,698 36
51,566 98	5,656 25	45,910 73		45,910 73	1875, " " 5				5,656 25	5,656 25
63,389 66	2,440 00	60,949 66		60,949 66	1876, " " 4				2,440 00	2,440 00
47,727 28	78 98	47,648 30		47,648 30	1877, " " 6				78 98	78 98
63,347 80	1,400 00	60,947 80		60,947 80	1878, " " 6				1,400 00	1,400 00
71,979 90		71,979 90		71,979 90	1879, " " 6					
111,765 38	640 00	111,125 38		111,125 38	1880, " " 6				640 00	640 00
158,122 00	3,360 00	154,762 00		154,762 00	1881, " " 6				3,360 00	3,360 00
213,572 50		213,572 50		213,572 50	1882, " " 6					
139,997 17	248 00	139,749 17		139,749 17	1883, " " 6				248 00	248 00
60,728 26		60,728 26		60,728 26	1884, " " 6					
59,379 49		59,379 49		59,379 49	1885, " " 6					
94,857 15		94,857 15		94,857 15	1886, " " 6					
109,949 44		109,949 44		109,949 44	1887, " " 6					
84,750 28		84,750 28		85,750 28	1888, " " 6					
52,192 72	120 00	52,072 72		52,072 72	1889, " " 6				120 00	120 00
40,387 25		40,387 25		40,387 25	1890, " " 6					
40,570 44		40,570 44		40,570 44	1891, " " 6					
43,071 68		43,071 68		43,071 68	1892, " " 6					
51,113 43		51,113 43		51,113 43	1893, " " 6	150 00		150 00		150 00
$3,779,936 78	$43,385 66	$3,736,551 12	$36 05	$3,736,515 07	Footings	$37,501 45	$36 05	$37,537 50	$47,254 09	$84,791 59
29,606 30	Transfers.								Transfers	3,724,751 49
$3,809,543 08										$3,809,543 08

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Table No. 274.—*Analysis of State treasury* Escheats *receipts and disbursements during the fiscal years 1871 to 1892.*

Analysis of receipts.					Auditor General's report for the following years:	Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.				Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$3,600 00	.....	$3,600 00	$47 57	$3,552 43	1874, table No. 236	.....	$47 57	$47 57	.....	$47 57
600 00	.....	600 00	1 40	598 60	1875, " " 5	.....	1 40	1 40	.....	1 40
1,223 72	.....	1,223 72	.....	1,223 72	1876, " " 4					
135 04	.....	135 04	.....	135 04	1877, " " 6					
101 00	.....	101 00	.....	101 00	1878, " " 6					
640 74	.....	640 74	.....	640 74	1879, " " 6					
1,730 79	.....	1,730 79	.....	1,730 79	1880, " " 6					
160 00	.....	160 00	.....	160 00	1881, " " 6					
182 00	.....	182 00	.....	182 00	1889, " " 6					
744 77	.....	744 77	.....	744 77	1891, " " 6					
					1892, no transactions.					
$9,118 06	.....	$9,118 06	$48 97	$9,069 09	.....Footings.....	.....	$48 97	$48 97	.....	$48 97
									Transfers...	9,069 09
$9,118 06										$9,118 06

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Table No. 275.—*Analysis of State treasury* **Swamp Land Fund** *receipts and disbursements during fiscal years 1852 to 1893 inclusive.*

Analysis of receipts.					Auditor General's report for the following years:	Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.				Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
a$3,803,519 76	$5,283 43	$712,861 27	$712,861 27	.....	1874, table No. 240	.....	$229,805 90	$229,805 90	$5,283 43	a$3,320,464 89
b 81,008 89	6,493 61	2,128 05	2,128 05	.....	1875, " " 5	.....	4,045 77	4,045 77	6,493 61	b 82,921 61
c 47,642 95	87 50	13,109 78	13,109 78	.....	1876, " " 4	.....	3,103 96	3,103 96	87 50	c 37,637 13
d 38,841 71	.....	6,173 57	6,173 57	.....	1877, " " 6	.....	3,216 38	3,216 38	.....	d 35,884 52
e 82,545 63	119 35	12,075 96	12,075 96	.....	1878, " " 6	.....	3,971 87	3,971 87	119 35	e 74,441 54
f 81,101 78	484 73	12,665 31	12,665 31	.....	1879, " " 6	.....	3,483 41	3,483 41	484 73	f 71,919 28
g 69,500 49	456 11	14,427 03	14,427 03	.....	1880, " " 6	.....	2,580 00	2,580 00	456 11	g 57,653 46
h 62,228 74	19 02	11,203 41	11,203 41	.....	1881, " " 6	.....	2,164 36	2,164 36	19 02	h 53,199 69
i 130,101 99	200 14	17,461 23	17,461 23	.....	1882, " " 6	.....	3,204 81	3,204 81	200 14	i 115,845 57
j 63,734 90	.....	15,551 25	15,551 25	.....	1883, " " 6	.....	3,155 69	3,155 69	.....	j 51,339 34
k 117,523 28	250 99	33,057 09	33,057 09	.....	1884, " " 6	.....	2,693 96	2,693 96	250 99	k 87,160 15
l 51,236 54	a 102 53	n 6,181 03	n 6,181 03	.....	1885, " " 6	.....	n 2,167 64	n 2,167 64	n 102 63	l 47,223 15
m 46,524 32	163 27	11,153 07	11,153 07	.....	1886, " " 6	.....	628 21	628 21	163 27	m 35,999 46
o 33,460 04	142 40	26,832 80	26,832 80	.....	1887, " " 6	.....	694 95	694 95	142 40	o 7,323 19
p 44,384 76	849 54	15,121 42	15,121 42	.....	1888, " " 6	.....	1,387 11	1,387 11	849 54	p 30,650 45
q 21,874 07	26 87	7,917 28	7,917 28	.....	1889, " " 6	.....	277 73	277 73	26 87	q 14,234 52
r 15,291 82	.....	3,047 39	3,047 39	.....	1890, " " 6	.....	414 20	414 20	.....	r 12,658 63
s 32,391 37	.....	7,328 64	7,328 64	.....	1891, " " 6	.....	401 34	401 34	.....	s 25,464 07
t 12,395 33	.....	4,454 65	4,454 65	.....	1892, " " 6	.....	157 98	157 98	.....	t 8,098 66
13,460 62	.....	5,361 96	5,361 96	.....	1893, " " 6	.....	1,478 49	1,478 49	.....	9,577 15
$4,848,773 99	$14,679 59	$938,112 19	$938,112 19	.....	.....Footings.....	.....	$269,033 16	$269,033 16	$14,679 59	$4,179,694 96
1,238,977 31	Transfers.								Transfers....	1,908,056 34
$6,087,751 30										$6,087,751 30

a Includes $3,085,375.06 of land warrants. b Includes $72,382.23 of land warrants. c Includes $34,445.67 of land warrants. d Includes $32,668.14 of land warrants. e Includes $70,350.32 of land warrants. f Includes $67,951.74 of land warrants. g Includes $54,617.35 of land warrants. h Includes $51,016.31 of land warrants. i Includes $112,440.62 of land warrants. j Includes $48,183.65 of land warrants. k Includes $84,215.20 of land warrants. l Includes $44,952.88 of land warrants. m Includes $35,207.98 of land warrants. n Correct—$102.63 omitted erroneously from refunding and included in "Net" in 1885 report. o Includes, $6,486.84 of land warrants. p Includes $28,413.80 of land warrants. q Includes $13,929.92 of land warrants. r Includes $12,244.43 of land warrants. s Includes $25,062.73 of land warrants. t Includes $7,940.68 of land warrants. u See notes a, b, c, d, e, f, g, h, i, j, k, l, m, n, o, p, q, r, s, t, for $3,887,883.55.

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Table No. 276.—*Analysis of State treasury* **University Interest Fund** *receipts and disbursements during fiscal years 1888 to 1893 inclusive.*

Analysis of receipts.					Auditor General's report for the following years:	Analysis of disbursements.				
Gross receipts	Refundings and reimbursements.	Net cash receipts.				Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$428,563 29	$1,445 84	$427,117 45	$427,117 45	.....	1874, table No. 248	$516,211 23	$427,117 45	$943,328 68	$1,445 84	$944,744 52
7,800 63	16 80	7,783 83	7,783 83	.....	1875, " " 5	30,732 77	7,783 83	38,516 60	16 80	38,533 40
7,358 33	.....	7,358 33	7,358 33	.....	1876, " " 4	31,039 41	7,358 33	38,397 84	.....	38,397 84
7,083 51	35 84	7,047 67	7,047 67	.....	1877, " " 6	31,247 00	7,047 67	38,294 67	35 84	38,330 51
7,227 00	.....	7,227 00	7,227 00	.....	1878, " " 6	23,381 40	7,227 00	30,608 40	.....	30,608 40
6,984 29	.....	6,984 29	6,984 29	.....	1879, " " 6	39,941 37	6,984 29	46,925 66	.....	46,925 66
6,669 17	35 70	6,033 47	6,033 47	.....	1880, " " 6	24,048 34	6,033 47	30,081 81	35 70	30,117 51
5,736 58	.....	5,736 58	5,736 58	.....	1881, " " 6	32,807 20	5,736 58	38,543 78	.....	38,543 78
4,521 04	.....	4,521 04	4,521 04	.....	1882, " " 6	33,909 53	4,521 04	38,430 57	.....	38,430 57
4,372 51	.....	4,372 51	4,372 51	.....	1883, " " 6	42,900 69	4,372 51	47,273 20	.....	47,273 20
3,793 17	.....	3,793 17	3,793 17	.....	1884, " " 6	34,618 66	3,793 17	38,411 83	.....	38,411 83
3,780 98	.....	3,780 98	3,780 98	.....	1885, " " 6	34,755 82	3,780 98	38,536 80	.....	38,536 80
3,483 33	.....	3,483 33	3,483 33	.....	1886, " " 6	26,121 77	3,483 33	29,605 10	.....	29,605 10
3,245 20	.....	3,245 20	3,245 20	.....	1887, " " 6	35,364 01	3,245 20	38,609 21	.....	38,609 21
2,906 46	.....	2,906 46	2,906 46	.....	1888, " " 6	24,506 11	2,906 46	27,412 57	.....	27,412 57
2,894 01	.....	2,894 01	2,894 01	.....	1889, " " 6	35,592 55	2,894 01	38,486 56	.....	38,486 56
2,397 83	.....	2,397 83	2,397 83	.....	1890, " " 6	36,264 90	2,397 83	38,662 73	.....	38,662 73
2,474 74	.....	2,474 74	2,474 74	.....	1891, " " 6	17,418 36	2,474 74	19,893 10	.....	19,893 10
2,177 36	.....	2,177 36	2,177 36	.....	1892, " " 6	55,135 35	2,177 36	57,312 71	.....	57,312 71
1,873 76	.....	1,873 76	1,873 76	.....	1893, " " 6	47,415 41	1,873 76	49,289 17	.....	49,289 17
$514,743 19	$1,534 18	$513,209 01	$513,209 01	.....	.....Footings.....	$1,153,411 98	$513,209 01	$1,666,620 99	$1,534 18	$1,668,155 17
1,153,411 98	Transfers.								Ledger balance June 30, 1893.....	.....
$1,668,155 17										$1,668,155 17

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Table No. 277.—*Analysis of State Treasury* **Normal School Interest Fund** *receipts and disbursements during the fiscal years 1850 to 1893 inclusive.*

Analysis of receipts.					Auditor General's report for the following years:	Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.				Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not-revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$51,882 22	$497 14	$51,385 08	$51,385 08	.....	1874, table No. 250	$223,622 65	$51,385 08	$275,007 73	$497 14	$275,504 87
1,260 74	6 07	1,254 67	1,254 67	.....	1875, " " 5	19,123 61	1,254 67	20,378 28	6 07	20,384 35
1,202 97	26 25	1,176 72	1,176 72	.....	1876, " " 4	15,834 32	1,176 72	17,011 04	26 25	17,037 29
1,133 30	.....	1,133 30	1,133 30	.....	1877, " " 6	20,178 69	1,133 30	21,311 99	.....	21,311 99
1,121 07	.....	1,121 07	1,121 07	.....	1878, " " 6	6,165 57	1,121 07	7,286 64	.....	7,286 64
1,066 43	.....	1,066 43	1,066 43	.....	1879, " " 6	3,226 03	1,066 43	4,292 46	.....	4,292 46
942 26	10 50	931 76	931 76	.....	1880, " " 6	3,373 93	931 76	4,305 69	10 50	4,316 19
953 01	.....	953 01	953 01	.....	1881, " " 6	3,445 45	953 01	4,398 46	.....	4,398 46
757 50	.....	757 50	757 50	.....	1882, " " 6	3,596 97	757 50	4,354 47	.....	4,354 47
661 98	5 70	656 28	656 28	.....	1883, " " 6	3,562 02	656 28	4,218 30	5 70	4,224 00
626 69	.....	626 69	626 69	.....	1884, " " 6	3,653 82	626 69	4,280 51	.....	4,280 51
597 47	.....	597 47	597 47	.....	1885, " " 6	3,722 57	597 47	4,320 04	.....	4,320 04
538 06	.....	538 06	538 06	.....	1886, " " 6	3,738 14	538 06	4,276 20	.....	4,276 20
493 23	.....	493 23	493 23	.....	1887, " " 6	2,592 64	493 23	3,085 87	.....	3,085 87
455 31	.....	455 31	455 31	.....	1888, " " 6	3,861 57	455 31	4,316 88	.....	4,316 88
424 58	.....	424 58	424 58	.....	1889, " " 6	3,867 55	424 58	4,292 13	.....	4,292 13
408 93	.....	408 93	408 93	.....	1890, " " 6	4,853 72	408 93	5,262 65	.....	5,262 65
376 08	.....	376 08	376 08	.....	1891, " " 6	2,891 92	376 08	3,268 00	.....	3,268 00
335 18	.....	335 18	335 18	.....	1892, " " 6	3,821 12	335 18	4,156 30	.....	4,156 30
337 78	.....	337 78	337 78	.....	1893, " " 6	3,805 32	337 78	4,143 10	.....	4,143 10
$65,574 79	$545 66	$65,029 13	$65,029 13	.....	.....Footings.....	$338,937 61	$65,029 13	$403,966 74	$545 66	$404,512 40
340,049 50	Transfers.								Ledger balance, June 30, 1893....	1,111 89
$405,624 29										$405,624 29

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Table No. 278.—*Analysis of State treasury* **Agricultural College Interest Fund** *receipts and disbursements during the fiscal years 1869 to 1893 inclusive.*

Analysis of receipts.					Auditor General's report for the following years:	Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.				Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$20,988 74	$1,603 66	$19,385 08	$19,385 08	.....	1874, table No. 252	$17,476 49	$19,385 08	$36,811 56	$208 71	$37,915 28
6,886 52	16 80	6,869 72	6,869 72	.....	1875, " " 5	7,927 10	6,869 72	14,796 82	16 80	14,813 62
8,876 29	74 63	8,801 66	8,801 66	.....	1876, " " 4	10,112 03	8,801 66	18,913 69	74 63	18,988 32
6,889 53	12 60	6,876 93	6,876 93	.....	1877, " " 6	8,396 64	6,876 93	15,273 57	12 60	15,286 17
7,210 44	26 78	7,183 66	7,183 66	.....	1878, " " 6	6,254 14	7,183 66	13,437 80	26 78	13,464 58
7,628 52	17 75	7,610 77	7,610 77	.....	1879, " " 6	9,033 53	7,610 77	16,644 30	17 75	16,662 05
7,714 54	.....	7,714 54	7,714 54	.....	1880, " " 6	10,202 19	7,714 54	17,916 73	.....	17,916 73
9,573 37	.....	9,573 37	9,573 37	.....	1881, " " 6	10,943 53	9,573 37	20,516 90	.....	20,516 90
8,672 61	.....	8,672 61	8,672 61	.....	1882, " " 6	17,341 21	8,672 61	26,013 82	.....	26,013 82
14,121 06	.....	14,121 06	14,121 06	.....	1883, " " 6	12,130 91	14,121 06	26,251 97	.....	26,251 97
9,392 05	.....	9,392 05	9,392 05	.....	1884, " " 6	18,232 24	9,392 05	27,624 29	.....	27,624 19
10,294 14	.....	10,294 14	10,294 14	.....	1885, " " 6	19,474 90	10,294 14	29,769 04	.....	29,769 04
10,175 29	.....	10,175 29	10,175 29	.....	1886, " " 6	20,031 29	10,175 29	30,206 58	.....	30,206 58
8,188 57	.....	8,188 57	8,188 57	.....	1887, " " 6	11,643 67	8,188 57	19,832 24	.....	19,832 24
9,135 52	.....	9,135 52	9,135 52	.....	1888, " " 6	23,025 14	9,135 52	32,160 66	.....	32,160 66
6,961 39	12 60	6,948 79	6,948 79	.....	1889, " " 6	25,116 75	6,948 79	32,065 54	12 60	32,078 14
6,897 52	10 50	6,887 02	6,887 02	.....	1890, " " 6	25,521 46	6,887 02	32,408 48	10 50	32,418 98
7,732 83	.....	7,732 83	7,732 83	.....	1891, " " 6	18,964 27	7,732 83	26,697 10	.....	26,697 10
7,233 44	.....	7,233 44	7,233 44	.....	1892, " " 6	19,097 80	7,233 44	26,331 24	.....	26,331 24
6,575 69	.....	6,575 69	6,575 69	.....	1893, " " 6	45,137 31	6,515 69	51,713 00	.....	51,713 00
$181,098 06	$1,775 32	$179,322 74	$179,322 74	.....	Footings	$336,062 60	$179,322 74	$515,385 34	$375 37	$515,760 71
348,662 58	Transfers.								Ledger balance, June 30, 1893	13,999 93
$529,760 64										$529,760 64

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Table No. 279.—*Analysis of State treasury* **Primary School Interest Fund** *receipts and disbursements during the fiscal years 1839 to 1893.*

Analysis of receipts.						Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.			Auditor General's report for the following years:	Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Net revenue.	Revenue.		Revenue.	Net revenue.	Total.		
$1,598,587 70	$7,890 08	$1,590,697 62	$1,590,697 62	.....	1874, table No. 254	$1,759,059 56	$1,590,697 62	$3,349,757 18	$7,890 08	$3,357,647 26
46,684 04	983 23	45,700 81	45,700 81	.....	1875, " " 5	172,555 85	45,700 81	218,256 66	983 23	219,239 89
55,068 76	98 35	54,970 41	54,970 41	.....	1876, " " 4	169,701 10	54,970 41	224,671 51	98 35	224,769 86
43,006 86	78 32	42,928 54	42,928 54	.....	1877, " " 6	169,174 43	42,928 54	212,102 97	78 32	212,181 29
40,896 50	90 70	40,805 80	40,805 80	.....	1878, " " 6	194,401 56	40,805 80	235,207 36	90 70	235,298 06
42,254 06	41 80	42,212 26	42,212 26	.....	1879, " " 6	185,611 03	42,212 26	227,823 29	41 80	227,865 09
38,394 74	32 77	38,361 97	38,361 97	.....	1880, " " 6	189,561 11	38,361 97	227,923 08	32 77	227,955 85
33,095 12	.....	33,095 12	33,095 12	.....	1881, " " 6	500,530 71	33,095 12	533,625 83	.....	533,625 83
29,515 00	.....	29,515 00	29,515 00	.....	1882, " " 6	610,369 57	29,515 00	639,884 57	.....	639,884 57
27,768 26	16 20	27,752 06	27,752 06	.....	1883, " " 6	737,390 36	27,752 06	765,142 42	16 20	765,158 62
24,795 55	240 00	24,555 55	24,555 55	.....	1884, " " 6	706,595 47	24,555 55	731,151 02	240 00	731,391 02
22,801 21	2 43	22,798 78	22,798 78	.....	1885, " " 6	690,947 76	22,798 78	713,746 54	2 43	713,748 97
21,626 79	102 28	21,524 51	21,524 51	.....	1886, " " 6	774,670 26	21,524 51	796,194 77	102 28	796,297 05
18,891 40	.....	18,891 40	18,891 40	.....	1887, " " 6	675,183 91	18,891 40	694,075 31	.....	694,075 31
17,724 85	10 50	17,724 35	17,724 35	.....	1888, " " 6	686,260 39	17,724 35	703,984 74	10 50	703,995 24
16,472 46	47 19	16,425 27	16,425 27	.....	1889, " " 6	849,656 62	16,425 27	866,081 89	47 19	866,129 08
16,494 15	.....	16,494 15	16,494 15	.....	1890, " " 6	805,505 44	16,494 15	821,999 59	.....	821,999 59
16,496 06	.....	16,496 06	16,496 06	.....	1891, " " 6	901,516 11	16,496 06	918,012 17	.....	918,012 17
13,980 47	.....	13,980 47	13,980 47	.....	1892, " " 6	927,548 13	13,980 47	941,528 60	.....	941,528 60
13,899 82	.....	13,899 82	13,899 82	.....	1893, " " 6	1,061,869 65	13,899 82	1,075,769 47	.....	1,075,769 47
$2,138,463 80	$9,633 85	$2,128,829 95	$2,128,829 95	.....	.....Footings.....	$12,768,109 02	$2,128,829 95	$14,896,938 97	$9,633 85	$14,906,572 82
12,783,625 82	Transfers.								Transfers.....	3 08
									Ledger balance, June 30, 1893....	15,513 77
$14,922,089 62										$14,922,089 62

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Table No. 280.—*Analysis of State treasury* **War Fund** *receipts and disbursements during fiscal years 1861 to 1893, inclusive.*

Analysis of receipts.					Auditor General's report for the following years:	Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.				Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$2,647,356 84	$1,023,173 72	$1,624,183 12	.....	$1,624,183 12	1874, table No. 258	$3,331,744 98	.....	$3,331,744 98	$110,573 67	$3,442,318 65
350 00	350 00	.....	.....	.....	1875, " " 5	25,742 98	.....	25,742 98	350 00	26,092 98
					1876, " " 4	25,520 00	.....	25,520 00	.....	25,520 00
					1877, " " 6	24,335 00	.....	24,335 00	.....	24,335 00
					1878, " " 6	25,066 99	.....	25,066 99	.....	25,066 99
					1879, " " 6	21,070 00	.....	21,070 00	.....	21,070 00
					1880, " " 6	20,470 00	.....	20,470 00	.....	20,470 00
					1881, " " 6	20,720 00	.....	20,720 00	.....	20,720 00
					1882, " " 6	20,760 83	.....	20,760 83	.....	20,760 83
					1883, " " 6	20,660 00	.....	20,660 00	.....	20,660 00
					1884, " " 6	21,848 16	.....	21,848 16	.....	21,848 16
					1885, " " 6	16,580 00	.....	16,580 00	.....	16,580 00
					1886, " " 6	16,665 00	.....	16,565 00	.....	16,665 00
					1887, " " 6	15,135 00	.....	15,135 00	.....	15,135 00
					1888, " " 6	15,855 00	.....	15,855 00	.....	15,855 00
					1889, " " 6	16,600 00	.....	16,600 00	.....	16,600 00
					1890, " " 6	16,640 00	.....	16,640 00	.....	16,640 00
					1891, " " 6	735 00	.....	735 00	.....	735 00
					1892, no transactions					
$2,647,706 84	$1,023,523 72	$1,624,183 12	.....	$1,624,183 12	.....Footings.....	$3,656,148 94	.....	$3,656,148 94	$110,923 67	$3,767,072 61
1,139,982 03	Transfers.							Transfers		20,326 26
								Ledger balance, June 30, 1893		280 00
$3,787,688 87										$3,787,688 87

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Table No. 281.—*Analysis of State treasury* St. Mary's Canal Fund *receipts and disbursements during the fiscal years 1853 to 1893 inclusive.*

Analysis of receipts.					Auditor General's report for the following years:	Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.				Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$407,047 80	$533 00	$406,514 80	$406,514 80	.....	1874, table No. 272	.....	$241,495 80	$241,495 80	$533 00	$242,028 80
18,850 00	.....	18,850 00	18,850 00	.....	1875, " " 5	.....	45,377 09	45,377 09	.....	45,377 09
14,668 03	.....	14,668 03	14,668 03	.....	1876, " " 4	.....	19,145 26	19,145 26	.....	19,145 26
24,744 38	2,833 44	21,910 94	21,910 94	.....	1877, " " 6	.....	11,522 67	11,522 67	2,833 44	14,356 11
20,921 13	.....	20,921 13	20,921 13	.....	1878, " " 6	.....	11,388 82	11,388 82	.....	11,388 82
21,000 00	.....	21,000 00	21,000 00	.....	1879, " " 6	.....	45,970 58	45,970 58	.....	45,970 58
19,500 00	.....	19,500 00	19,500 00	.....	1880, " " 6	.....	20,396 79	20,396 79	.....	20,396 79
25,422 96	.....	25,422 96	25,422 96	.....	1881, " " 6	.....	7,244 09	7,244 09	.....	7,244 09
2,084 53	.....	2,084 53	2,084 53	.....	1882, " " 6	.....	4 08	4 08	.....	4 08
3 00	.....	3 00	3 00	.....	1883, " " 6					
$554,241 83	$3,366 44	$550,875 39	$550,875 39	.....	.....Footings.....	.....	$402,545 13	$402,545 13	$3,366 44	$405,911 57
								Transfers		79,403 14
								Ledger balance, June 30, 1893		68,927 12
$554,241 83										$554,241 83

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Table No. 232.—*Analysis of State treasury* **Sundry Deposits Accounts** *receipts and disbursements during the fiscal years 1876 to 1893 inclusive.*

Analysis of receipts.					Auditor General's report for the following years:	Analysis of disbursements.				
Gross receipts.	Refundings and reimbursements.	Net cash receipts.				Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
		Total.	Not revenue.	Revenue.		Revenue.	Not revenue.	Total.		
$3,913 55		$3,918 55	$3,918 55		1876, table No. 215		$7,171 63	$7,171 63		$7,171 63
1,886 73		1,886 73	1,886 73		1877, " " 6		1,955 26	1,955 26		1,955 26
1,834 49		1,834 49	1,834 49		1878, " " 6		1,865 57	1,865 57		1,865 57
2,009 23		2,009 23	2,009 23		1879, " " 6		2,176 87	2,176 87		2,176 87
8,223 14		8,223 14	8,223 14		1880, " " 6		3,256 59	3,256 59		3,256 59
938 97		938 97	938 97		1881, " " 6		3,753 71	3,753 71		3,753 71
823 99		823 99	823 99		1882, " " 6		511 47	511 47		511 47
3,597 23		3,597 23	3,597 23		1883, " " 6		2,793 19	2,793 19		2,793 19
880 04		880 04	880 04		1884, " " 6		2,291 78	2,291 78		2,291 78
59 84		59 84	59 84		1885, " " 6					
240 00		240 00	240 00		1886, " " 6		59 84	59 84		59 84
541 77		541 77	541 77		1887, " " 6		360 00	360 00		360 00
309 26		309 26	309 26		1888, " " 6		431 54	431 54		431 54
160 00		160 00	160 00		1889, " " 6		50 00	50 00		50 00
240 00		240 00	240 00		1890, " " 6		167 97	167 97		167 97
349 48		349 48	349 48		1891, " " 6		240 00	240 00		240 00
6,194 16		6,194 16	6,194 16		1892, " " 6		448 74	448 74		448 74
2,320 53		2,320 53	2,320 53		1893, " " 6		355 07	355 07		355 07
$34,527 41		$34,527 41	$34,527 41		Footings		$27,889 23	$27,889 23		$27,889 23
6,656 41	Transfers.								Transfers	109 13
									Ledger balance June 30, 1893	13,185 46
$41,183 82										$41,183 82

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Table No. 283.—*Summary of tables of "analysis*

Analysis of receipts.					
Gross receipts.	Refundings and reimbursements.	Net cash receipts.			
		Total.	Net revenue.	Revenue.	
$33,194,862 60	$3,369,934 18	$49,824,878 42	$10,869,440 21	$38,955,438 21	
16,752,071 01	8,518 42	16,743,552 59	329,046 53	16,414,506 06	
b 8,367,311 79	3,525,276 65	4,341,118 85	68,809 33	4,272,308 52	
244,193 44	34,411 19	209,782 25		209,782 25	
650,003 61	592,338 71	57,664 90		57,664 90	
531,168 33	7,137 16	524,031 17		524,031 17	
73,858 34	268 36	73,589 98	8,027 00	65,562 98	
538,333 14	16,450 44	521,882 70		521,882 70	
3,779,936 78	43,385 66	3,736,551 12	36 05	3,736,515 07	
9,118 06		9,118 06	48 97	9,069 09	
4,848,773 99	14,679 59	933,112 19	933,112 19		
87,434 10	795 75	87,138 35	87,138 35		
69,530 20	6,386 71	63,143 49	63,143 49		
514,743 19	1,534 18	513,209 01	513,209 01		
65,574 79	545 66	65,029 13	65,029 13		
181,098 06	1,775 32	179,322 74	179,322 74		
2,138,463 80	9,633 85	2,128,829 95	2,128,829 95		
185,080 02	445 48	184,584 54	184,584 54		
2,647,706 84	1,023,523 72	1,624,183 12		1,624,183 12	
805 23	805 23				
2,488 37		2,488 37		2,488 37	
3,227 99	1,204 14	2,023 85		2,023 85	
2,999 90	2,999 90				
554,241 83	3,366 44	550,875 39	550,875 39		
4,622 42	4,622 42				
25 00		25 00		25 00	
2,983 81	529 79	2,454 02	2,454 02		
55,506 25	20,253 34	35,252 91		35,252 91	
27,830 09		27,830 09		27,830 09	
2,076 86		2,076 86		2,076 86	
5,876 73		5,876 73		5,876 73	
186 00		186 00	186 00		
258,120 00		258,120 00		258,120 00	
377 25	377 25				
187 10		187 10	187 10		
75 00		75 00	75 00		
40,081 47	10,350 00	29,731 47	29,731 47		
2,263 61		2,263 61	2,263 61		
487 50		487 50	487 50		
13 19		13 19	13 19		
140 00		140 00	140 00		
17 48		17 48	17 48		
7,419 56		7,419 56	7,419 56		
249 93		249 93	249 93		
1,315 37		1,315 37	1,315 37		
22 87		22 87	22 87		
779 59		779 59	779 59		
1,041 25		1,041 25	1,041 25		
19 63		19 63	19 63		
730 00		730 00	730 00		
27 72		27 72	27 72		
15 00		15 00	15 00		
1,872 69		1,872 69	1,872 69		
5,685 64		5,685 64	5,685 64		
912 00		912 00	912 00		
255 00		255 00	255 00		
103 58		103 58	103 58		
34,527 41		34,527 41	34,527 41		
$95,849,322 41	$8,701,547 39	$82,750,826 02	$16,026,185 99	$66,724,640 03	
$95,849,322 41		$82,750,826 02			

a Includes $50.00 of internal improvement land warrants. b Includes $500,916.79 of land warrants. eral's report for 1887. f See notes a, b, c, for $4,888,850.34.

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of State treasury receipts and disbursements."

Tables summarized.	Analysis of disbursements.				
	Net cash disbursements.			Refundings and reimbursements.	Gross disbursements.
Names.	Revenue.	Not revenue.	Total.		
General	$35,410,259 05	$11,265,803 57	$46,676,062 62	$1,250,058 51	$47,926,171 13
Specific tax				8,518 42	8,518 42
Internal improvement	4,460,329 80	68,809 83	4,529,139 63	5,212,896 90	b 10,242,955 32
Sinking	1,005,230 50		1,005,230 50	45,661 19	1,050,891 69
Two-million-loan sinking	2,537,872 42		2,537,872 42	551,317 33	3,089,189 75
War-loan sinking	1,172,400 00		1,172,400 00	848,000 00	2,020,400 00
University	124 24		124 24	7,137 16	7,261 40
Normal School	540 36	8,027 00	8,567 36	268 36	8,835 72
Agricultural College	180 00		180 00	16,450 44	16,630 44
Primary school	37,501 45	36 05	37,537 50	47,254 09	84,791 59
Escheats		48 97	48 97		48 97
Swamp land		269,033 16	269,033 16	14,679 59	4,179,694 96
Asylum	2,244,849 40	87,138 35	2,331,987 75	795 75	2,332,783 50
State building	1,029,493 44	55,048 49	1,084,541 93	6,386 71	1,090,928 64
University aid	223,921 60		223,921 60		223,921 60
University interest	1,153,411 98	513,209 01	1,666,620 99	1,534 18	1,668,155 17
Normal School int.	338,937 61	65,029 13	403,966 74	545 66	404,512 40
Agricultural College int.	336,062 60	179,322 74	515,385 34	375 37	515,760 71
Primary school int.	12,768,109 02	2,128,829 95	14,896,938 97	9,633 85	14,906,572 82
Swamp land int.		9,760 77	9,760 77	445 48	10,206 25
War	3,656,148 94		3,656,148 94	110,923 67	3,767,072 61
Militia	27,891 55		27,891 55	805 23	28,696 78
Toledo war	423 38		423 38		423 38
Military	221,674 62		221,674 62	2,860 67	224,535 29
Soldiers' aid	23,500 00		23,500 00		23,500 00
Soldiers' relief	38,000 00		38,000 00	1,343 37	39,343 37
Soldiers' home	12,500 00		12,500 00		12,500 00
St. Mary's canal		402,545 13	402,545 13	3,366 44	405,911 57
Portage Lake canal		88 25	88 25		88 25
Contingent	16,419 40		16,419 40	4,622 42	21,041 82
Library	3,826 66		3,826 66		3,826 66
Geological	15,676 87		15,676 87		15,676 87
Bank	595 65	2,454 02	3,049 67	217 29	3,266 96
Penetentiary	55,506 25		55,506 25		55,506 25
State Prison	4,843 45		4,843 45		4,843 45
Suspense account				55,356 40	55,356 40
Hazelton asset lands	1,599 24		1,599 24		1,599 24
Dewey asset lands	846 91		846 91		846 91
Mich. State bank assets				489,365 81	489,365 81
Col. tres. on R. R. lands					
Treasury notes	257,390 00		257,390 00		257,390 00
Treasury notes interest	17,914 53		17,914 53	377 25	18,291 78
Attorney General	10,000 00		10,000 00		10,000 00
Auditor General deposit.					
Sec. St. Mary's canal dep.					
Supt. Public Instruction (J. D. Pierce) dep.		17,344 98	17,344 98	10,350 00	27,694 98
Treas. of Univ. dep.		2,263 61	2,263 61		2,263 61
University dep.		487 50	487 50		487 50
University interest dep.		13 19	13 19		13 19
Normal School dep.		140 00	140 00		140 00
Normal School int. dep.		17 48	17 48		17 48
Primary school dep.		4,789 46	4,789 46		4,789 46
Primary school int. dep.		248 60	248 60		248 60
Swamp land dep.		1,099 64	1,099 64		1,099 64
Swamp land int. dep.		22 87	22 87		22 87
Swamp land tres. dep.		779 59	779 59		779 59
State building dep.		1,003 75	1,003 75		1,003 75
State building int. dep.		19 63	19 63		19 63
State salt sp. land dep.		730 00	730 00		730 00
State salt sp. land int. dep.		27 72	27 72		27 72
Lighthouse deposit.					
Ontonagon co. dep.		1,872 69	1,872 69		1,872 69
Mich. Cent. R. R. dep.		4,337 57	4,337 57		4,337 57
Mich. Southern R. R. dep.		764 28	764 28		764 28
St. Jo's Val. R. R. dep.		200 00	200 00		200 00
Oak'd and Ot. R. R. dep.		95 00	95 00		95 00
Sundry deposits account		27,889 23	27,889 23		27,889 23
Table 176	$65,925,755 38	$16,277,558 90	$82,203,314 28	$8,701,547 39	$95,301,810 67
Cash in treasury June 30, 1892			$547,511 74		$547,511 74
			$82,750,826 02		$95,849,322 41

c Includes $3,887,883.55 of swamp land warrants. d Auditor General's report for 1875. e Auditor Gen-

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Table No. 284.—*Receipts to, and expenditures from, territorial and State treasuries during each fiscal and the amount in the treasury, or the amount overdrawn, at the close of each fiscal year; also*

Fiscal year closing—	Balance at commencement of year.		Receipts during year.	Amount available during year.	Expenditures during year.	Balance at close of year.	
	Charged treasurer.	Credited treasurer.				Charged treasurer.	Credited treasurer.
Dec. 31, 1829						$74 09	
" 1830	$74 09		$1,694 92	$1,769 01	$2,242 38		$473 37
" 1831		$473 37	3,735 00	3,261 63	2,860 29	401 34	
" 1832	401 34		4,560 71	4,962 05	1,952 27	3,009 78	
" 1833	3,009 78		4,365 40	7,375 18	4,588 12	2,787 06	
" 1834	2,787 06		5,109 30	7,896 36	3,445 44	4,450 92	
" 1835	4,450 92		4,957 04	9,407 96	10,126 91		718 95
Feb. 29, 1836		718 95	3,696 95	2,978 00	1,656 55	a 1,221 45	
Dec. 31, 1836	a 1,221 45		b 116,373 29	117,594 74	b 90,464 18	27,130 56	
" 1837	27,130 56		522,561 54	549,692 10	483,317 51	66,374 59	
" 1838	66,374 59		1,666,369 70	1,732,744 29	1,016,823 59	715,920 70	
Nov. 30, 1839	715,920 70		1,131,655 29	1,847,575 99	1,421,924 79	425,651 20	
" 1840	425,651 20		1,135,146 12	1,560,797 32	1,558,312 53	2,484 79	
" 1841	2,484 79		966,049 75	968,534 54	1,006,618 33		38,083 79
" 1842		38,083 79	374,869 64	336,785 85	554,241 04		217,455 19
" 1843		217,455 19	676,683 34	459,228 15	406,868 88	52,359 27	
" 1844	52,359 27		419,985 77	472,345 04	444,646 26	27,698 78	
" 1845	27,698 78		340,628 10	368,326 88	361,041 74	7,285 14	
" 1846	7,285 14		2,035,270 18	2,042,555 32	1,976,215 97	66,339 35	
" 1847	66,339 35		765,608 83	831,948 18	769,643 73	62,304 45	
" 1848	62,304 45		362,288 57	424,593 02	372,911 47	51,681 55	
" 1849	51,681 55		494,207 28	545,888 83	490,441 44	55,447 39	
" 1850	55,447 39		429,268 28	484,715 67	449,355 40	35,360 27	
" 1851	35,360 27		414,410 88	449,771 15	352,527 92	97,243 23	
" 1852	97,243 23		451,082 97	548,326 20	431,918 97	116,407 23	
" 1853	116,407 23		659,398 90	775,801 13	400,175 43	375,625 70	
" 1854	375,625 70		610,699 97	986,325 67	433,469 57	552,856 10	
" 1855	552,856 10		588,396 93	1,141,253 03	624,777 88	516,475 15	
" 1856	516,475 15		511,271 70	1,027,746 85	639,778 81	387,968 04	
" 1857	387,968 04		451,939 98	839,908 02	681,265 32	158,642 70	
" 1858	158,642 70		865,720 35	1,024,363 05	848,015 85	176,347 20	
" 1859	176,347 20		d 724,048 89	900,396 09	736,822 73	163,573 36	
" 1860	163,573 36		692,486 09	856,059 45	730,441 43	125,618 02	
" 1861	125,618 02		1,159,639 55	1,285,257 57	1,313,592 10		28,334 53
" 1862		28,334 53	1,124,595 10	1,096,260 57	896,053 08	200,207 49	
" 1863	200,207 49		3,280,881 98	3,481,089 47	3,127,485 52	353,603 95	
" 1864	353,603 95		2,090,121 17	2,443,725 12	2,003,680 37	440,044 75	
" 1865	440,044 75		1,954,318 68	2,394,363 43	1,925,964 14	468,399 29	
" 1866	468,399 29		1,901,990 69	2,370,389 98	1,791,385 18	579,004 80	
" 1867	579,004 80		1,697,390 32	2,276,395 12	1,694,283 68	582,111 44	
" 1868	582,111 44		2,222,627 47	2,804,738 91	1,674,511 76	1,130,227 15	
" 1869	1,130,227 15		2,116,586 59	3,246,813 74	2,412,724 02	835,089 72	
" 1870	834,089 72		1,718,523 72	2,552,613 44	2,094,305 47	458,307 97	
Sept. 30, 1871	458,307 97		1,510,178 83	1,968,486 80	1,274,364 14	694,122 66	
" 1872	694,122 66		2,181,498 22	2,875,620 88	1,898,396 85	977,224 03	
" 1873	977,224 03		2,192,431 52	3,169,655 55	2,314,942 11	854,713 44	
" 1874	854,713 44		2,211,165 73	3,065,879 17	1,995,604 85	1,070,274 32	
" 1875	1,070,274 32		2,208,929 55	3,279,203 87	2,050,097 37	1,229,106 50	
" 1876	1,229,106 50		1,744,406 29	2,973,542 79	1,908,507 49	1,064,005 30	
" 1877	1,064,005 30		1,833,824 77	2,897,830 07	2,288,058 84	609,771 23	
" 1878	609,771 23		2,360,914 44	2,970,685 67	2,570,345 32	400,340 35	
" 1879	400,340 35		2,225,812 77	2,626,153 12	2,019,885 59	606,267 53	
" 1880	606,267 53		2,793,321 90	3,399,589 43	1,820,946 42	1,578,643 01	
" 1881	1,578,642 01		2,607,288 07	4,185,931 08	2,392,569 01	1,793,362 07	
" 1882	1,793,362 07		2,916,084 45	4,709,446 52	2,951,513 31	1,757,933 21	
" 1883	1,757,933 21		2,752,797 63	4,510,730 84	3,436,463 64	1,074,267 20	
" 1884	1,074,267 20		3,306,618 42	4,380,885 62	3,238,544 93	1,142,330 69	
" 1885	1,142,330 69		2,378,897 85	3,521,228 54	2,730,976 98	790,251 56	
" 1886	790,251 56		3,046,999 27	3,837,250 83	2,895,252 97	941,997 86	
June 30, 1887	941,997 86		2,118,334 42	3,060,332 28	2,185,543 75	874,788 53	
" 1888	874,788 53		3,183,088 11	4,057,876 64	2,869,308 94	1,188,567 70	
" 1889	1,188,567 70		3,062,551 48	4,251,119 18	3,134,929 99	1,116,189 19	
" 1890	1,116,189 19		3,377,238 62	4,493,427 81	3,342,168 03	1,151,259 78	
" 1891	1,151,259 78		3,181,308 81	4,332,568 59	3,107,924 27	1,224,014 32	
" 1892	1,224,644 32		3,205,325 63	4,429,969 95	3,187,998 13	1,241,971 82	
" 1893	1,241,971 82		2,775,991 57	4,017,963 39	3,470,451 61	547,511 74	
Aggregate	$32,706,768 27	$285,065 83	$95,876,120 28	$128,297,822 72	$95,328,682 59	$33,254,280 01	$285,065 83
Territory	10,723 19	1,092 35	28,019 32	37,550 19	26,871 96	11,944 64	1,192 32
State	$32,696,045 08	$283,873 51	$95,848,100 96	$128,260,272 53	$95,302,210 63	$33,242,335 37	$283,873 51

[1] Taken from Treasurer's account in Auditor's ledger, to July 5, 1836; for following years from tables Nos. 124 and 125, Auditor General's report for 1874, and tables Nos. 206 and 207 *infra*.

[2] Difference between balance on Auditor's books of State Treasurer's account and amount in treasury to Nov. 30, 1842, made up of outstanding warrants and other matters; for remaining years the difference is equal to the outstanding warrants other than internal improvement warrants.

[3] For 1839, 1840, 1841, as printed in Treasurer's reports; for other years from his cash account.

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year from 1829 to 1892 inclusive; [1] *also the balance charged or credited treasurer, the outstanding warrants receipts for interest on funds deposited in bank, and for fees and charges from the offices designated.*

[2] Warrants outstanding at close of year, etc.	[3] Balance in the treasury at the close of year.	[4] Amount overdrawn.	Interest on funds deposited.	Fees and charges. Auditor general.	Land office.	Secretary of State.	State treasur'r.	Ex. office and Ins. bureau.	Years.
	$74 09								1829
		$473 87							1830
	401 34								1831
	3,009 78								1832
	2,787 06								1833
	4,450 92								1834
		718 95							1835
	1,221 45								1836
c $281 55	27,412 11								1836
	66,374 59								1837
5,437 00	721,357 70								1838
107,199 22	532,850 42								1839
77,617 51	80,102 30								1840
127,183 94	89,160 15								1841
287,977 48	70,522 29								1842
33,430 28	85,789 55								1843
8,728 19	36,424 97								1844
11,607 67	18,892 81								1845
13,221 65	78,561 00								1846
2,165 88	64,470 33								1847
1,055 43	52,736 98								1848
150 08	55,597 47								1849
697 58	36,057 85								1850
147 98	97,391 21								1851
147 98	116,555 21								1852
147 98	375,773 68								1853
147 98	553,004 08		$1,553 86						1854
147 98	516,623 13		29,923 43						1855
47 73	388,015 77		20,057 40	$308 28					1856
47 73	158,690 43		9,139 37	499 64					1857
47 73	176,394 93		2,445 80	470 80					1858
3 86	163,577 22		3,110 74	969 67					1859
9,003 86	134,621 88			1,332 39					1860
1,154 74		27,179 79		576 35					1861
587 13	200,794 62		4,256 77	566 89					1862
517 13	354,121 08		5,314 89	943 90					1863
2 52	440,047 27		5,352 50	17 00					1864
2 52	468,401 81		10,495 86	33 74					1865
2 52	579,007 32		14,589 15	26 54					1866
2 52	582,113 96		22,760 75	1,450 53	$511 65	$58 70			1867
2 52	1,130,229 67		29,359 94	1,928 86	1,080 92	179 65			1868
	834,089 72		33,382 47	1,527 87	1,043 30	283 95	$166 50		1869
	458,307 97		17,153 41	1,406 73	2,776 00	292 01	194 90		1870
	694,122 66		21,895 23	1,389 63	2,188 55	302 60	10 00		1871
	977,224 03		28,095 05	1,729 90	3,096 49	654 58			1872
	854,712 44		32,278 43	1,902 34	3,350 75	804 95	2 20	f $1 25	1873
	1,070,274 32		41,639 70	1,548 28	2,370 52	809 41	1 00		1874
	1,229,106 50		50,467 92	2,111 33	1,894 05	697 50			1875
	1,064,005 30		44,328 75	2,306 81	1,946 35	637 60			1876
	609,771 23		31,718 16	1,646 85	1,569 24	544 39	2 00		1877
	400,340 35		19,902 81	2,245 75	1,412 86	545 40			1878
	606,267 53		16,115 43	2,257 88	1,250 12	598 28	1 75		1879
	1,578,643 01		33,763 05	4,207 22	2,004 05	636 56			1880
	1,793,362 07		e 89,144 72	3,870 34	2,549 76	800 97			1881
	1,757,933 21		73,952 60	4,085 05	3,089 07	907 61			1882
	1,074,267 20		51,286 56	3,424 12	1,804 46	1,055 71			1883
	1,142,330 69		42,228 16	3,558 53	1,337 77	853 10		g 27 35	1884
	790,251 56		43,213 72	3,886 33	1,253 12	773 93	23 22	g 29 00	1885
	941,997 86		29,068 87	3,024 97	1,915 39	848 71	19 18	g 6 00	1886
	874,788 53		17,691 53	3,123 77	1,404 56	598 84	17 75	g 10 00	1887
	1,188,567 70		23,777 95	2,883 09	1,763 07	1,345 27	27 75	g 10 50	1888
	1,116,189 19		33,546 76	2,935 77	1,021 63	1,169 79	37 75	g 4 00	1889
	1,151,259 78		29,903 96	3,490 76	909 39	1,446 09	38 00	g 47 50	1890
	1,224,014 32		22,477 20	2,675 03	834 54	1,383 71	35 75	g 35 00	1891
	1,241,971 82		43,299 89	2,338 04	1,142 93	1,547 83	31 75	g 44 25	1892
	547,511 74		25,578 94	2,447 39	750 94	1,496 91	28 00	4 00	1893
$687,913 87	$33,685,500 16	$28,872 11	$1,057,786 73	$74,178 47	$45,276 38	$21,083 05	$636 50	$218 85	
	11,944 64	1,192 32							
$687,913 87	$33,673,555 52	$27,179 79	$1,057,786 73	$74,178 47	$45,276 38	$21,083 05	$636 50	$218 85	

[4] As appears from Treasurer's cash account in his books.

a Accounts of territorial treasurer not finally closed until July 5, 1836, at which date the balance in the territorial treasury, $1,221.45, was transferred to State treasury.

b State treasury organized, and Auditor General's books opened March 1, 1836.

c Balance of contingent fund in hands of State Treasurer.

See bottom of next page for additional notes.

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Table No. 285.—*Net cash receipts, land warrant receipts, double and fictitious*

Time.	From sale of bonds.	From direct taxes.	From specific taxes.	From sale of lands.[1]	Interest on part-paid lands.[2]	From United States, five per cent on sale of public lands.
[4] March 1, 1836, to September 30, 1874	$5,751,256 32	$10,104,946 48	$4,935,570 07	$3,781,988 89	$2,324,879 27	$734,295 39
[4] Fiscal year closing September 30, 1875		903,424 50	547,333 39	58,868 32	67,562 33	21,289 31
[4] Fiscal year closing September 30, 1876		521,232 50	527,565 59	86,584 39	77,908 92	1,327 18
[4] Fiscal year closing September 29, 1877		720,874 80	512,904 68	61,371 98	63,569 48	3,071 65
[4] Fiscal year closing September 30, 1878		1,071,021 30	635,220 51	86,570 73	62,010 11	966 68
[4] Fiscal year closing September 30, 1879		849,331 30	521,740 82	102,031 14	63,145 74	606 91
[4] Fiscal year closing September 30, 1880		1,153,096 21	619,337 80	152,960 71	57,447 87	452 27
[4] Fiscal year closing September 30, 1881		804,831 21	750,089 29	203,424 30	54,011 01	
[4] Fiscal year closing September 30, 1882		1,142,734 55	676,932 09	293,981 39	47,909 67	18,973 57
[4] Fiscal year closing September 30, 1883		1,021,091 23	830,989 32	198,046 54	50,812 25	
[4] Fiscal year closing September 30, 1884		1,474,672 26	802,198 81	109,075 22	41,739 64	26,115 40
[4] Fiscal year closing September 30, 1885		898,123 90	867,675 67	80,724 48	40,648 79	15,468 80
[4] Fiscal year closing September 30, 1886		1,655,361 40	812,711 75	142,305 56	39,000 85	13,545 27
[4] Fiscal year closing June 30, 1887		1,202,161 67	561,238 32	175,655 99	33,982 50	
[4] Fiscal year closing June 30, 1888		1,950,085 16	846,294 90	122,303 27	32,718 56	
[4] Fiscal year closing June 30, 1889		1,458,466 04	947,171 66	77,253 18	29,073 45	2,975 29
[4] Fiscal year closing June 30, 1890		1,821,521 10	984,176 69	61,300 73	28,457 70	5,822 07
[4] Fiscal year closing June 30, 1891		1,263,744 00	1,071,664 70	78,881 37	28,825 51	4,993 79
[4] Fiscal year closing June 30, 1892		1,443,849 61	1,069,411 87	57,725 14	25,355 61	8,708 79
Fiscal year closing June 30, 1893		1,419,201 61	1,088,167 96	178,733 07	23,554 08	
Footings	$5,751,256 32	$31,879,780 83	$19,568,395 29	$6,110,086 40	$3,192,608 34	$858,612 57

Deduct net cash and gross expenditures, see table No. 266

Balance in treasury June 30, 1893, table No. 2

[1] See table No. 287.
[2] See table No. 288.
[3] See table No. 266.
[4] See table No. 213, pp. 300 and 301, Auditor General's report for 1891.
a See notes to table No. 5, p. 9, Auditor General's report for 1875.
b See notes to table No. 4, p. 9, Auditor General's report for 1876.
c See notes to table No. 6, p. 12, Auditor General's report for 1877.
d See notes to table No. 6, p. 10, Auditor General's report for 1878.
e See notes to table No. 6, p. 10, Auditor General's report for 1879.

Notes to table 194.
d Includes $43.87 cross entry of January 14, 1859, being amount of warrant No. 1243, issued February 19, 1842, in favor of C. B. H. Fessenden, charged to general fund and credited to State Treasurer; afterward this warrant was canceled before payment, as it was for the same item and amount as warrant 1198, of February 16, paid June 3, 1842; warrant No. 1198 was erroneously reported outstanding, and the discrepancy in balances, as appeared from the State Treasurer's and Auditor General's books, was excessive by such amount until said cross entry of January 14, 1859.
e See note "e," p. 206, Auditor General's report of 1881.
f Executive office.
g Insurance bureau.

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receipts to the State treasury from March 1, 1836, to June 30, 1893, inclusive.

From St. Mary's falls ship canal.	Miscellaneous.	Net cash receipts.[2]	Land warrants.[1]	Double and fictitious. Sale of bonds.	Double and fictitious. Refundings and reimbursements.	Gross.[3]	Year.
$406,514 80	$5,665,306 72	$33,704,758 14	$3,586,291 85	$3,088,015 15 16,360 18	$687,739 25 3,686,423 69	$44,769,588 36	1836 to 1874
18,650 00	471,113 72	2,088,451 57	72,382 23	a 17,935 67 00	a 14,129 70 16,030 38	2,208,929 55	1875
14,668 03	449,793 71	1,679,375 32	34,445 67	.....	b 3,131 89 27,453 41	1,744,406 29	1876
21,910 94	385,776 78	1,769,479 66	32,668 14	.....	c 572 52 31,104 45	1,833,824 77	1877
20,921 13	401,033 14	2,277,743 60	70,350 32	.....	d 1,626 98 11,193 54	2,360,914 44	1878
21,000 00	507,328 67	2,075,184 58	67,951 74	.....	e 89 28 82,637 17	2,225,812 77	1879
19,500 00	627,555 44	2,630,350 30	54,667 35	.....	f 1,380 49 106,923 76	2,793,321 90	1880
25,422 96	614,592 15	2,452,370 92	51,016 31	.....	g 3,445 02 100,455 82	2,607,288 07	1881
2,084 53	518,552 18	2,701,167 98	112,410 62	n 3,000 00	h 210 14 99,265 71	2,916,084 45	1882
3 00	516,307 22	2,617,249 56	48,183 65	.....	i 6,182 14 81,182 28	2,752,797 63	1883
.....	699,339 31	3,158,140 64	84,215 20	.....	j 1,840 99 67,421 59	3,306,618 42	1884
.....	392,965 91	2,295,607 55	44,952 88	.....	k 377 56 37,959 86	2,378,897 85	1885
.....	256,518 10	2,919,437 93	35,207 98	.....	l 199 43 92,153 93	3,046,999 27	1886
.....	128,597 18	2,101,635 66	6,484 84	m 1,157 14	m 144 40 8,912 38	2,118,334 42	1887
.....	186,591 41	3,137,993 30	28,413 80	.....	o 860 04 15,820 97	3,183,088 11	1888
.....	498,012 72	3,012,952 34	13,929 92	.....	p 839 04 34,830 13	3,062,551 48	1889
.....	273,966 56	3,125,244 85	12,244 43	.....	q 10 50 239,738 84	3,377,238 62	1890
.....	692,300 22	3,140,409 59	25,062 73	.....	r 84 78 15,751 71	3,181,308 81	1891
.....	539,652 67	3,144,703 69	7,940 68	.....	s 34 11 52,617 15	3,205,325 63	1892
.....	13,912 12	2,723,568 84	8,098 66	.....	t 130 09 44,193 98	2,775,991 57	1893
$550,875 39	$13,339,210 88	$32,750,526 02	$4,396,949 00	$3,126,468 14	$5,575,079 25	$95,849,322 41	
.....	.....	32,203,314 28	.....	.....	.....	95,301,810 67	
.....	.....	$547,511 74	.....	.....	.....	$547,511 74	

f See notes to table No. 6, p. 10, Auditor General's report for 1880.
g See notes to table No. 6, p. 10, Auditor General's report for 1881.
h See notes to table No. 6, p. 10, Auditor General's report for 1882.
i See notes to table No. 6, p. 10, Auditor General's report for 1883.
j See notes to table No. 6, p. 10, Auditor General's report for 1884.
k See notes to table No. 6, p. 10, Auditor General's report for 1885.
l See notes to table No. 6, p. 10, Auditor General's report for 1886.
m See notes to table No. 6, p. 10, Auditor General's report for 1887.
n See note "j," table 189, p. 271, Auditor General's report for 1887.
o See notes to table No. 6, p. 10, Auditor General's report for 1888.
p See notes to table No. 6, p. 10, Auditor General's report for 1889.
q See notes to table No. 6, p. 10, Auditor General's report for 1890.
r See notes to table No. 6, p. 10, Auditor General's report for 1891.
s See notes to table No. 6, p. 10, Auditor General's report for 1892.
t See notes to table No. 6, p. 10, Auditor General's report for 1893.

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Table No. 286.—*Net cash expenditures, land warrant expenditures, double and fictitious*

Time.	State debt.			Interest paid on trust funds.[1]	Interest on part-paid lands paid to educational institutions.[2]	To State institutions.[3]	For new State offices and new capitol.
	Bonds.	Interest.	Exchange and commission.				
[6] March 1, 1836, to Sept. 30, 1874	$3,300,479 76	$4,613,579 20	$179,433 58	$2,417,232 08	$1,955,488 86	$4,183,188 38	$419,542 64
[6] Fiscal year closing Sept. 30, 1875	a 110,050 00	c 92,803 26	e 3,408 34	208,185 46	66,723 39	426,952 97	217,918 18
[6] Fiscal year closing Sept. 30, 1876	b 53,000 00	d 84,422 50	e 2,040 11	213,158 40	72,256 69	433,383 58	225,342 36
[6] Fiscal year closing Sept. 29, 1877	i 1,000 00	j 82,690 00	.....	241,498 70	26,765 19	504,189 29	209,110 19
[6] Fiscal year closing Sept. 30, 1878	m432,000 00	n 75,500 32	e 14,476 80	222,693 39	62,991 29	550,575 48	396,173 76
[6] Fiscal year closing Sept. 30, 1879	o 8,000 00	p 56,590 00	.....	228,403 36	66,977 41	467,171 80	79,304 64
[6] Fiscal year closing Sept. 30, 1880	.....	r 55,770 00	.....	236,889 37	42,207 87	428,580 49	3,020 14
[6] Fiscal year closing Sept. 30, 1881	l 1,000 00	t 55,920 00	.....	960,017 19	v 363,299 74	590,451 72	3,728 13
[6] Fiscal year closing Sept. 30, 1882	w 1,000 00	x 56,631 83	e 200 00	579,265 20	128,431 88	818,978 95	1,251 73
[6] Fiscal year closing Sept. 30, 1883	z 591,000 00	2a 38,210 00	e 200 00	765,115 23	77,003 27	774,570 63	.....
[6] Fiscal year closing Sept. 30, 1884	w 63,000 00	2c 21,848 16	e 10,313 36	730,456 77	70,577 19	954,313 43	2,603 76
[6] Fiscal year closing Sept. 30, 1885	w 3,000 00	2c 16,880 00	e 415 00	804,374 50	v 18,701 68	899,838 35	1,280 98
[6] Fiscal year closing Sept. 30, 1886	.....	2c 16,065 00	.....	749,054 34	109,277 00	1,120,978 10	11,035 20
[6] Fiscal year closing June 30, 1887	.....	2c 15,085 00	.....	552,530 51	202,903 36	658,128 47	12,264 00
[6] Fiscal year closing June 30, 1888	w 2,000 00	2c 15,855 00	e 140 00	770,256 05	v 2,938 50	1,134,168 43	9,360 00
[6] Fiscal year closing June 30, 1889	.....	2c 16,450 00	.....	870,013 94	70,284 98	1,099,288 28	10,640 00
[6] Fiscal year closing June 30, 1890	w208,000 00	2c 16,590 00	.....	842,031 08	55,708 49	1,247,405 54	10,000 00
[6] Fiscal year closing June 30, 1891	w 21,000 00	2c 735 00	.....	982,946 92	v 16,694 65	1,059,527 05	.....
[6] Fiscal year closing June 30, 1892	.....	.....	.....	961,996 60	66,616 10	1,259,707 74	.....
Fiscal year closing June 30, 1893	.....	.....	.....	1,054,965 50	134,351 81	1,217,605 66	.....
Footings	$4,794,529 76	$5,330,565 27	$210,622 19	$14,391,024 59	$3,806,850 21	$19,838,954 34	$1,612,555 71
	h1,357,243 27	h 475,651 04	Add balance in treasury June 30, 1893—table No. 2				
	$6,151,773 03	$5,806,216 31	Receipts to treasury from March 1, 1836, to June 30, 1893—				

1 Interest paid on trust funds until 1881.—See table No. 228.
2 See table No. 291.
3 See table No. 292.
4 See table No. 126 and 191.
5 See table No. 297.
6 See table No. 214, pp. 302 and 303, Auditor General's report for 1891.
a Two million loan bonds, $101,000.00; renewal loan bonds, $1,000.00; war bounty bonds, $8,000.00; war bond, $50.00.
b Two million loan bonds, $49,000.00; renewal loan bonds, $3,000.00; on war bounty bonds, $1,000.00.
c On two million loan, $59,860.28; on renewal loan, $6,450.00; on war bounty bonds, $25,992.98.
d On two million loan, $53,212.50; on renewal loan, $5,940.00; on war bounty bonds, $25,270.00.
e Premium paid under joint resolution, No. 1, 1875.
f See notes to table No. 5, p. 9, Auditor General's report for 1875.
g See notes to table No. 4, Auditor General's report for 1876.
h Received in payment for Michigan Central and Michigan Southern Railroads, placed in "Refundings and Reimbursements" column and omitted from "Bond" column.—See notes "4t," "4u," table No. 126, p. 378, Auditor General's report for 1874.
i Two million loan.
j On two million loan, $52,655.00; on renewal loan, $5,850.00; on war bounty bonds, $24,185.00.
k See notes to table No. 6, p. 12, Auditor General's report for 1877.
l See notes to table No. 6, p. 10, Auditor General's report for 1878.
m Two million loan, $281,000.00; renewal loan, $93,000.00; war bounty bonds, $58,000.00.
n On two million loan, $44,210.00; on renewal loan, $6,323.33; on war bounty bonds, $24,966.99.
o Renewal loan.
p On two million loan, $35,460.00; on war bounty bonds, $21,070.00.

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expenditures from the State treasury, from March 1, 1836, to June 30, 1893, inclusive.

On account of St. Mary's canal.	Miscellaneous.	Net cash expenditures.[4]	Land warrants.[5]	Double and fictitious. Bonds.	Double and fictitious. Refundings and reimbursements.	Gross.[4]	Years.
$241,495 80	$15,824,043 52	$32,634,483 82	$3,586,291 85	$16,360 18 3,088,015 15	$3,686,428 69 687,739 35	$43,699,314 04	1836 to 1874
45,377 09	758,705 70	1,929,619 39	72,382 23	f 17,935 67	f 16,030 38 14,129 70	2,050,097 37	1875
19,145 26	741,727 62	1,844,476 52	34,445 67	.....	g 27,453 41 3,131 89	1,909,507 49	1876
11,522 67	1,146,977 69	2,223,713 78	32,668 14	.....	h 31,104 45 572 52	2,288,058 84	1877
11,388 82	721,374 62	2,487,174 48	70,350 32	.....	i 11,193 54 1,626 98	8,570,345 32	1878
45,970 58	916,899 61	1,869,257 40	67,931 74	.....	p 82,637 17 39 28	2,019,885 59	1879
20,395 79	861,160 16	1,657,974 82	54,667 35	.....	s 106,922 76 1,280 49	1,820,946 42	1880
7,244 09	982,590 47	2,237,651 86	51,016 31	.....	u 100,455 82 3,445 02	2,392,569 01	1881
4 08	1,150,833 22	2,736,596 84	112,440 62	2h 2,000 00	y 99,265 71 210 14	2,951,513 31	1882
.....	1,054,816 44	3,300,915 57	48,183 65	.....	2b 81,182 28 6,182 14	3,436,463 64	1883
.....	1,231,964 48	3,085,077 15	84,215 20	.....	2d 67,421 59 1,840 99	3,238,554 93	1884
.....	941,119 53	2,647,656 68	44,932 88	.....	2e 87,959 86 377 56	2,730,976 98	1885
.....	761,281 99	2,767,691 63	35,207 98	.....	2f 92,153 93 199 43	2,895,252 97	1886
.....	728,083 65	2,168,844 99	6,484 84	2g 1,157 14	2g 8,912 38 144 40	2,185,543 75	1887
.....	895,373 15	2,824,214 13	28,413 80	.....	2i 15,820 97 860 04	2,869,308 94	1888
.....	1,018,653 65	3,085,330 85	13,929 92	.....	2j 34,830 18 839 04	3,134,929 99	1889
.....	710,439 15	3,090,174 26	12,244 43	.....	2k 239,738 84 10 50	3,342,166 03	1890
.....	1,002,816 08	3,067,025 05	25,062 73	.....	2l 15,751 71 84 78	3,107,924 27	1891
.....	839,055 75	3,127,376 19	7,940 68	.....	2m 34 11 52,647 15	3,187,998 13	1892
.....	1,011,285 85	3,418,028 92	8,098 66	.....	130 09 44,196 13	3,470,451 65	1893
$402,545 13	$32,799,152 33	$82,203,314 28	$4,396,949 00	$3,126,468 14	$5,575,079 25	$95,301,810 67	
.....		547,511 74	.....	.....	.....	547,511 74	
table No. 176		$82,750,826 02	.....	.....	.....	$95,849,322 41	

q See notes to table No. 6, p. 10, Auditor General's report for 1879.
r On two million loan, $35,400.00; on war bounty bonds, $20,370.00.
s See notes to table No. 6, p. 10, Auditor General's report for 1880.
t On two million loan, $35,200.00; on war bounty bonds, $20,720.00.
u See notes to table No. 6, p. 10, Auditor General's report for 1881.
v Deduct this amount from the footing of the other items in this column, and from the items in the other columns in the extension.—See note "c," table No. 208.
w War bounty bonds.
x On two million loan, $35,610.00; on war bounty bonds, $20,760.83; on adjusted bonds, $261.00.
y See notes to table No. 6, p. 10, Auditor General's report for 1882.
z Two million loan, $590,000.00; war bounty bonds, $1,000.00.
2a On two million loan, $17,700.00; on war bounty bonds, $20,510.00.
2b See notes to table No. 6, p. 10, Auditor General's report for 1883.
2c On war bounty loan.
2d See notes to table No. 6, p. 10, Auditor General's report for 1884.
2e See notes to table No. 6, p. 10, Auditor General's report for 1885.
2f See notes to table No. 6, p. 10, Auditor General's report for 1886.
2g See notes to table No. 6, p. 10, Auditor General's report for 1887.
2h See note "j," table No. 159, p. 270, Auditor General's report for 1887.
2i See notes to table No. 6, p. 10, Auditor General's report for 1888.
2j See notes to table No. 6, p. 10, Auditor General's report for 1889.
2k See notes to table No. 6, p. 10, Auditor General's report for 1890.
2l See notes to table No. 6, p. 10, Auditor General's report for 1891.
2m See notes to table No. 6, p. 10, Auditor General's report for 1892.
2n See notes to table No. 6, p. 10, Auditor General's report for 1893.

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Table No. 287.—*Net receipts for sale of lands—cash*

Fiscal year.	University.	Normal School.	Primary School.	Agricultural College.	Asylum.	State buildings.	State salt spring.
a 1836 to 1874 inclusive	$435,368 13	$59,606 02	$2,173,760 37	$107,879 14	$42,917 55	$39,090 73	$38,273 68
a 1875	5,665 60	1,112 98	b 39,929 10	5,329 24	f 30 00	112 50	207 00
a 1876	3,902 79	1,149 68	c 62,173 38	5,549 30	626 96	372 50	
a 1877	2,886 45	120 00	d 47,783 34	2,337 22	1,970 00	404 40	600 00
a 1878	4,575 33	.....	e 62,048 80	9,619 99	680 00	.....	930 00
a 1879	6,984 29	2,394 00	g 72,620 64	8,590 53	678 13	68 25	727 08
a 1880	7,133 50	820 00	h 112,856 17	13,762 28	1,213 60	2,244 85	3,270 84
a 1881	14,250 62	2,000 13	i 154,922 00	20,281 18	2,571 89	.....	771 50
a 1882	5,562 72	1,440 00	j 214,812 21	51,449 27	1,300 00	2,729 78	1,806 62
a 1883	7,799 52	790 00	k 139,753 17	33,656 38	560 00	367 50	1,854 04
a 1884	2,421 40	419 86	k 60,732 26	13,802 37	800 00	507 00	755 68
a 1885	1,556 06	500 00	59,379 49	12,460 87	322 00	555 52	1,152 24
a 1886	5,191 31	553 75	94,857 15	16,545 21	480 00	14,156 00	600 00
a 1887	3,465 71	671 56	109,949 44	26,731 62	900 00	6,592 25	1,568 92
a 1888	3,479 40	340 00	84,750 28	18,122 35	640 00	824 00	440 00
a 1889	3,764 92	310 50	l 52,374 72	11,431 65	365 00	1,927 50	192 00
a 1890	1,807 73	299 50	40,387 25	15,991 64	590 00	.....	.....
a 1891	3,120 16	662 50	41,315 21	21,994 89	265 56	3,940 82	1,190 00
a 1892	3,993 92	120 00	43,071 68	5,808 90	490 00	218 20	360 00
a 1893	1,695 00	280 00	51,112 98	120,468 07	760 00	729 05	468 72
Footings	$524,633 56	$73,589 98	$3,718,589 64	$521,882 90	$57,700 69	$74,841 86	$54,789 33

1 Includes collections for trespass.
a See table No. 215, pp. 304 and 305, Auditor General's report for 1891.
b Includes $598.60 of escheats.
c Includes $1,223.72 of escheats.
d Includes $135.04 of escheats.
e Includes $101.00 of escheats.

Table No. 288.—*Net cash (interest and penalty) received from holders of*

Fiscal year.	University.	Normal School.
a 1836 to 1874 inclusive	$427,160 95	$51,385 08
a 1875	7,783 83	1,254 67
a 1876	7,358 33	1,176 72
a 1877	7,047 67	1,133 80
a 1878	7,227 00	1,121 07
a 1879	6,984 29	1,066 43
a 1880	6,033 47	931 76
a 1881	5,736 58	953 01
a 1882	4,521 04	757 50
a 1883	4,372 51	656 28
a 1884	3,793 17	626 69
a 1885	3,780 98	597 47
a 1886	3,483 33	538 06
a 1887	3,245 20	493 23
a 1888	2,906 46	455 31
a 1889	2,894 01	424 58
a 1890	2,397 83	408 93
a 1891	2,474 74	376 08
a 1892	2,177 36	335 13
a 1893	1,873 76	337 78
Footings	$513,252 51	$65,029 13

a See table No. 198, pp. 304 and 305, Auditor General's report for 1892.

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and warrants from March 1, 1836, to June 30, 1893.

Internal improvement.		Swamp lands.		Net total.		Aggregate.	Years.
Cash.	Warrants.	Cash[1].	Warrants.	Cash.	Warrants.		
$172,233 00	$500,916 79	$712,861 27	$3,085,375 06	$3,781,988 89	$3,586,291 85	$7,368,280 74	1836-74
f 300 00	----------	6,771 90	72,382 23	58,868 82	72,382 23	131,250 55	----1875
----------	----------	13,109 78	34,445 67	86,884 39	34,445 67	121,330 06	----1876
----------	----------	6,170 57	32,668 14	61,371 98	32,668 14	94,040 12	----1877
100 00	----------	8,616 61	70,350 32	86,570 73	70,350 32	156,921 05	----1878
275 39	----------	9,692 83	67,951 74	102,031 14	67,951 74	169,982 88	----1879
----------	50 00	11,660 47	54,617 35	152,960 71	54,667 35	207,628 06	----1880
----------	----------	8,626 98	51,016 31	203,424 30	51,016 31	254,440 61	----1881
----------	----------	14,780 78	112,440 62	293,981 39	112,440 62	406,422 01	----1882
----------	----------	13,265 93	48,183 65	198,046 54	48,183 65	246,230 19	----1883
----------	----------	29,636 65	84,215 20	109,075 22	84,215 20	193,290 42	----1884
----------	----------	4,797 29	44,952 88	80,724 48	44,952 88	125,677 36	----1885
----------	----------	9,922 04	35,207 98	142,305 56	35,207 98	177,513 54	----1886
----------	----------	25,755 49	6,484 84	175,635 99	6,484 84	182,140 83	----1887
----------	----------	13,707 24	28,418 80	122,303 27	28,418 80	150,717 07	----1888
----------	----------	6,886 89	13,929 92	77,253 18	13,929 92	91,183 10	----1889
----------	----------	2,224 61	12,244 43	61,300 73	12,244 43	73,545 16	----1890
----------	----------	6,382 23	25,062 73	78,881 37	25,062 73	103,944 10	----1891
----------	----------	3,662 44	7,940 68	57,725 14	7,940 68	65,665 82	----1892
----------	----------	3,219 25	9,258 25	178,733 07	9,258 25	187,991 32	----1893
$172,307 39	$500,966 79	$911,751 25	$3,897,141 80	$6,110,086 90	$4,398,108 59	$10,508,194 99	

f Refundings exceed the receipts by this amount; therefore this amount is deducted from the amount in this column and from the other numbers in the extension.
g Includes $640.74 of escheats.
h Includes $1,730.79 of escheats.
i Includes $160.00 of escheats.
j Includes $1,239.71 from sale of D. & M. R. R. lands, sold under Act 275, 1881.
k Includes $4.00 from sale of D. & M. R. R. lands, under Act 275, 1881.
l Includes $182.00 of escheats.

certificates of part paid lands; interest on loans; also trespass and rent.

Primary School.	Agricultural College.	Asylum.	State buildings.	State salt spring.	Swamp land.[1]	Total.
$1,612,515 22	$19,335 08	$39,067 97	$21,740 62	$29,198 01	$124,476 34	$2,324,879 27
45,700 81	6,869 72	1,304 83	440 49	793 14	3,414 84	67,562 33
54,970 41	8,801 66	1,096 06	280 36	841 06	3,379 32	77,908 92
42,928 54	6,876 93	1,084 98	225 39	938 63	3,314 04	63,569 48
40,805 80	7,183 66	1,097 54	194 03	921 66	3,459 35	62,010 11
42,212 26	7,610 77	1,189 44	828 00	828 07	2,972 48	62,145 74
38,361 97	7,714 54	917 55	14 87	707 15	2,766 56	57,447 87
33,095 12	9,573 87	959 93	553 72	562 85	2,576 43	54,011 01
29,519 30	8,672 61	695 53	523 00	544 54	2,676 15	47,909 67
27,752 06	14,121 06	596 32	590 08	498 62	2,285 32	50,812 25
24,565 55	9,392 05	662 81	666 42	435 71	1,607 24	41,789 64
22,798 78	10,294 14	468 56	661 58	663 54	1,383 74	40,648 79
21,524 51	10,175 29	550 08	1,104 35	394 20	1,231 08	39,000 85
18,891 40	8,188 57	497 76	1,222 83	366 20	1,077 31	33,982 50
17,724 35	9,185 52	391 74	716 98	309 02	1,079 18	32,718 56
16,425 37	6,948 79	398 68	683 11	268 62	1,080 39	29,067 45
16,494 15	6,887 02	416 95	512 60	517 44	822 78	28,457 70
16,496 06	7,732 83	164 96	375 26	259 17	946 41	28,825 51
13,980 47	7,233 44	317 49	245 53	273 93	792 21	23,355 61
13,121 98	6,535 69	280 74	329 45	191 56	983 12	23,354 08
$2,149,874 01	$179,282 74	$52,259 92	$31,202 67	$39,583 12	$162,274 24	$3,092,708 34

1 Does not include collections for trespass.

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Table No. 289.—*Amounts paid to members of boards*

Fiscal year.	Educational institutions.				[2] Reformatory institutions.			
	University.	Normal School.	Agricultural College.	Michigan Mining School.	Industrial Home for Girls.[1]	Reform School (boys).	State House of Correction.	State House of Correction and Prison U. P.
a 1882	$612 82	$773 44	$596 29	.....	$701 38	$515 30	$715 10	.....
a 1883	717 52	1,390 08	467 70	.....	1,078 81	643 00	676 80	.....
a 1884	617 88	365 80	576 33	.....	1,199 95	577 80	591 15	.....
a 1885	388 21	927 51	1,284 54	.....	1,244 68	782 40	1,019 20	.....
a 1886	499 25	643 37	655 25	.....	1,120 24	589 24	1,546 45	$622 75
a 1887	313 25	618 71	582 19	.....	874 71	650 36	942 65	546 70
a 1888	620 15	1,166 02	1,055 20	$2,086 55	1,365 85	579 62	707 56	2,895 45
a 1889	400 07	1,142 73	820 87	1,522 05	1,303 49	713 60	719 75	2,423 40
a 1890	1,188 69	1,008 35	989 75	960 55	927 68	724 37	696 27	1,324 10
a 1891	661 68	1,273 55	885 12	600 00	825 71	808 57	872 45	1,423 54
b 1892	783 62	1,110 40	1,303 73	750 00	628 32	308 02	159 00	221 90
1893	734 57	1,499 71	1,077 39	.....	1,984 96	1,309 06	547 95	684 70
Footings	$7,547 71	$11,915 67	$10,294 36	$5,919 15	$13,255 78	$8,195 84	$9,193 83	$10,141 54

a See table No. 217, pp. 306 and 307, Auditor General's report for 1891.
b From table No. 38a, pp. 44 and 45.

Table No. 290.—*Disbursements to educational institutions from State treasury in payment of surplus*

Interest paid by State on trust funds.

Fiscal year.	Primary school.			University.	Normal School.	Agricultural College.
	Interest on funds.	Surplus—sec. 1, art. 14, St. con.	Total.			
a 1836 to 1874, inclusive	$1,844,236 95	.....	$1,844,236 95	$514,796 98	$38,524 08	$19,674 07
a 1875	166,655 13	.....	166,655 13	30,717 98	3,095 11	7,717 24
a 1876	170,881 74	.....	170,881 74	30,989 81	3,162 54	8,124 81
a 1877	198,594 03	.....	198,594 03	31,246 95	3,201 08	8,396 64
a 1878	179,302 25	.....	179,302 25	31,445 24	3,205 28	8,740 62
a 1879	183,849 01	.....	183,849 01	31,877 53	3,267 09	9,409 73
a 1880	190,876 86	.....	190,876 86	32,393 51	3,378 72	10,240 28
a 1881	199,981 50	$712,070 33	912,051 83	33,083 77	3,454 66	11,426 93
a 1882	213,861 87	314,044 98	527,906 85	33,886 39	3,564 92	13,957 04
a 1883	226,951 61	483,448 03	710,399 64	34,352 09	3,622 12	16,741 38
a 1884	234,771 90	438,665 68	673,437 58	34,618 66	3,661 51	18,739 02
a 1885	238,390 11	507,892 36	746,282 47	34,755 82	3,690 38	19,645 83
a 1886	244,354 14	445,408 87	689,763 01	34,997 15	3,722 53	20,571 65
a 1887	145,905 40	360,870 37	506,775 77	26,446 11	2,814 65	16,493 98
a 1888	269,947 98	437,582 53	707,530 51	35,516 60	3,783 30	23,425 64
a 1889	283,726 50	522,200 33	805,926 83	35,724 53	3,811 26	24,551 32
a 1890	287,178 12	489,393 20	776,571 32	35,984 64	3,821 81	25,653 31
a 1891	290,329 40	625,399 30	915,728 70	36,161 40	3,858 93	27,197 89
1892	293,624 00	600,214 57	893,838 57	36,386 13	3,879 76	27,842 14
1893	337,253 56	645,755 88	983,009 44	36,601 90	3,890 15	31,464 01
Footings	$6,200,672 06	$6,582,946 43	$12,783,618 49	$1,151,933 19	$105,409 88	$350,063 03

a See table No. 200, pp. 306 and 307, Auditor General's report for 1892.

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of State institutions under Sec. 5, act 206, 1881.

State Prison.	Asylums.							Aggregate.
	Michigan Soldiers' Home.	[4] Educational.			For insane.			
		State Public School.	School for Deaf.[2]	School for the Blind.	Eastern.	Michigan.	Northern.	
$624 25	----------	$768 92	$312 05	$223 75	$149 30	$261 75	$1,079 42	$7,333 77
647 80	----------	760 38	402 00	163 80	192 10	280 25	1,088 88	8,506 62
851 25	----------	819 40	456 90	230 00	156 92	163 55	1,142 81	7,749 34
1,354 15	$147 26	745 35	390 30	186 20	221 93	239 65	1,609 53	10,590 91
1,146 80	415 70	667 89	268 50	352 53	398 66	460 70	1,845 06	11,232 41
837 05	165 60	768 95	263 00	373 85	142 54	184 10	896 99	8,160 65
1,158 65	263 55	728 38	302 25	460 23	296 60	402 96	640 04	14,740 18
925 04	604 80	741 98	319 92	549 61	282 83	280 00	422 65	12,182 78
582 85	1,164 83	667 38	237 55	675 68	302 02	370 70	798 63	12,486 41
741 89	1,787 51	325 60	208 95	775 94	401 14	395 09	405 79	12,401 53
181 98	1,771 89	578 72	59 40	160 74	371 91	415 01	883 36	9,677 96
545 79	1,889 48	1,047 36	83 70	295 38	434 57	476 60	586 98	12,193 20
$9,557 55	$8,210 62	$8,625 32	$3,284 52	$4,947 83	$3,350 42	$3,918 36	$11,395 14	$129,252 74

[1] "Reform School for Girls" until 1883.
[2] "Institution for the D. and D." until fiscal year 1888.
[3] Under State Board of Inspectors since Oct. 2, 1891.
[4] Under Central Board of Control since Oct. 2, 1891.

of specific taxes, interest on trust funds and interest received on part paid land certificates.

Total.	From receipts for interest on part paid certificates of sale of educational lands.					
	Fiscal year.	University.	Normal School.	Agricultural College.	Primary school.	Total.
$2,417,232 08	a 1836 to 1874, inclusive.	$392,436 88	$50,556 27	$16,990 77	$1,495,504 94	$1,955,488 86
208,155 46	a 1875	7,757 93	1,182 77	6,968 76	50,848 93	66,723 39
213,158 40	a 1876	7,381 51	1,094 34	10,698 58	53,087 26	72,256 69
241,438 70	a 1877	7,017 41	530 03	6,776 22	12,451 53	26,785 19
222,693 39	a 1878	b 854 73	4,068 71	4,579 99	55,197 32	62,991 29
228,408 36	a 1879	15,044 42	1,024 51	7,192 29	43,716 19	66,977 41
236,889 37	a 1880	b 2,340 51	911 77	7,558 87	36,077 74	42,207 87
960,017 19	a 1881	b 5,447 82	988 86	9,024 92	b 367,711 34	c 363,299 74
579,285 20	a 1882	4,562 08	778 60	11,984 58	111,161 62	128,481 88
765,115 23	a 1883	d 12,905 49	588 68	9,397 75	54,111 35	d 77,003 27
730,456 77	a 1884	3,791 77	616 00	8,663 92	57,505 50	70,577 19
804,374 50	a 1885	3,765 20	623 16	9,954 14	b 33,044 18	c 18,701 68
749,054 34	a 1886	b 5,416 15	545 47	9,349 03	104,898 65	109,277 00
552,530 51	a 1887	12,155 40	267 37	3,267 08	187,113 51	202,803 36
770,256 05	a 1888	b 8,109 60	529 14	8,580 46	b 3,988 50	c 2,938 50
870,013 94	a 1889	2,732 34	475 24	7,386 80	59,740 60	70,284 98
842,031 08	a 1890	2,666 36	1,438 38	b 6,575 48	45,028 27	55,708 49
982,946 92	a 1891	b 16,283 40	b 591 93	b 680 97	861 65	c 16,694 65
961,996 60	1892	20,915 87	266 24	b 1,738 36	47,172 35	66,616 10
1,054,965 50	1893	12,681 27	252 95	29,920 41	91,497 18	134,351 81
$14,391,024 59	Footings	$478,257 36	$66,091 56	$175,792 44	$2,090,185 57	$2,806,850 21

b This much of the transfer remained in the balance in the interest fund, and should be deducted from the footings of the remaining items in this column; also from the items in the other columns in the extension.
c This is a minus quantity and should be deducted from the footings of the remaining items in this column.
d Correct—error in reports for 1886 and previous years.

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Table No. 291.—*Amounts paid the several institutions named, exclusive of interest on trust funds and of payments of salaries to officers of asylums for insane; and acting commissioner of D., D. & B., and in some cases, compensation to managing boards, prior to 1882.*

Fiscal years.	Educational Institutions.					Reformatory institutions.					
	University.	State Normal School.	Agricultural College.	Michigan Mining School.	Totals.	Industrial Home for Girls.[1]	Reform School (boys).	State House of Correction.[2]	State House of Correction and Prison, U. P.	State Prison.[2]	Totals.
a 1836 to 1874, inclusive	b $342,421 60	$204,587 45	$418,977 18	.....	$965,986 23	.....	$562,968 67	$652 95	.....	$808,318 97	$1,371,940 59
a 1875	49,500 00	16,091 86	18,600 11	.....	84,191 97	.....	26,000 00	2,706 55	.....	42,000 00	70,706 55
a 1876	58,000 00	12,743 12	13,857 52	.....	84,600 64	.....	28,500 00	82,639 80	.....	21,133 33	132,273 13
a 1877	59,000 00	17,568 89	23,978 18	.....	100,547 07	.....	32,375 00	120,522 85	.....	13,965 00	166,862 85
a 1878	60,125 00	53,226 01	25,828 42	.....	139,179 43	.....	26,500 00	112,317 37	.....	11,000 00	150,817 37
a 1879	90,625 00	26,900 89	7,070 79	.....	124,596 68	.....	48,187 51	47,125 08	.....	30,263 38	125,575 97
a 1880	94,750 00	21,483 51	22,455 15	.....	138,687 66	$6,424 88	36,500 00	36,911 00	.....	13,000 00	92,835 88
a 1881	87,000 00	24,998 82	30,673 90	.....	142,672 72	56,940 44	52,250 00	33,440 58	.....	.....	142,631 02
a 1882	112,250 00	39,512 95	41,431 96	.....	193,194 85	68,934 68	61,500 00	51,100 00	.....	21,294 65	202,329 33
a 1883	106,325 00	26,616 20	11,609 50	.....	145,050 70	40,121 11	57,625 00	50,043 35	.....	40,800 00	188,589 46
a 1884	90,875 00	28,237 86	30,306 00	.....	149,468 86	43,485 50	76,250 00	83,700 00	.....	22,300 00	230,735 50
a 1885	95,500 00	29,475 53	43,134 50	.....	168,160 03	36,070 96	63,000 00	50,860 00	$5,000 00	52,440 00	207,370 96
a 1886	99,075 00	c 34,277 00	23,359 00	c $7,500 00	c 164,711 00	31,188 44	78,000 00	38,200 00	.....	34,485 35	181,873 79
a 1887	44,886 25	27,878 00	16,007 50	11,000 00	99,771 75	22,326 03	30,450 00	54,470 00	33,090 73	.....	140,336 76
a 1888	155,070 31	38,465 00	35,185 00	21,600 00	300,320 31	50,428 00	62,750 00	60,000 00	30,409 27	51,200 00	204,787 27
a 1889	97,722 50	49,121 50	32,899 52	79,900 00	259,642 52	51,275 50	52,500 00	53,400 00	78,452 09	91,000 00	326,627 59
a 1890	194,361 58	53,918 00	29,526 25	65,000 00	343,305 83	38,501 00	85,500 00	42,409 00	57,610 00	44,065 00	268,076 00
a 1891	117,036 25	33,092 50	7,037 50	43,500 00	200,666 25	35,375 50	97,750 00	48,000 00	59,820 00	16,000 00	256,945 50
1892	136,340 63	49,760 00	29,305 00	41,000 00	206,405 63	42,760 00	61,875 00	89,980 00	47,000 00	36,089 97	277,604 97
1893	142,325 00	64,712 50	30,490 00	43,350 00	280,877 50	38,000 00	57,125 00	61,000 00	38,500 00	30,052 00	224,677 00
Footings	$2,284,189 12	$902,665 59	$893,282 93	$312,850 00	$4,391,988 63	$566,832 04	$1,597,606 18	$1,120,469 53	$399,882 09	$1,379,407 65	$5,064,097 49

Fiscal years.	Asylums.[3]									Totals of educational and reformatory.	Aggregate.
	Michigan Soldiers' Home.	Educational.			For Insane.				Totals.		
		State Public School.	[4]Institution for D. and D.[5]	School for the Blind.[5]	Eastern.[6]	Michigan.[7]	Northern.[8]	Criminals.[9]			
a 1836 to 1874	.....	$88,001 00	$793,097 98	.....	$11,899 87	$952,312 71	.....	.....	$1,845,311 56	$2,237,876 82	$4,183,188 38
a 1875	.....	52,440 00	45,022 83	.....	101,091 63	73,500 00	.....	.....	272,054 45	154,898 52	426,952 97
a 1876	.....	41,450 00	47,476 50	.....	91,033 31	33,550 00	.....	.....	216,509 81	216,873 77	433,383 58
a 1877	.....	56,025 00	46,170 90	.....	108,943 47	25,635 00	.....	.....	236,779 37	267,409 92	504,189 29

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a 1878	.....	42,900 00	42,585 62	.....	144,096 06	29,997 00	.....	.....	260,578 68	289,906 80	550,575 48
a 1879	.....	50,250 00	43,398 49	.....	66,653 58	56,697 08	.....	.....	216,999 15	250,172 65	467,171 80
a 1880	.....	36,700 00	46,180 91	$6,081 87	42,060 77	75,963 40	.....	.....	207,006 95	231,523 54	438,530 49
a 1881	.....	43 000 00	41,965 41	53,168 13	67,475 06	99,429 38	.....	.....	205,147 98	285,303 74	590,451 72
a 1882	.....	40,200 00	41,924 50	34,425 00	132,224 86	144,769 30	$28,411 61	.....	422,954 77	396,024 18	818,978 95
a 1883	.....	51,700 00	47,267 15	60,318 65	79,068 56	130,113 11	72,443 00	.....	440,930 47	333,640 16	774,570 63
a 1884	.....	39,150 00	76,852 16	64,609 59	91,162 05	128,495 05	151,251 00	$27,589 22	574,109 07	380,204 36	954,313 43
a 1885	$10,000 00	52,200 00	65,242 29	42,788 82	103,840 40	108,671 74	88,995 00	52,569 11	524,307 36	375,530 99	899,838 35
a 1886	115,000 00	39,000 00	c 68,844 98	28,750 00	102,127 90	c 163,448 91	226,823 45	30,398 81	774,398 31	c 346,584 79	c 1,120,978 10
a 1887	94,490 90	31,450 00	55,931 17	15,928 01	62,772 47	81,197 75	48,067 76	28,181 90	418,019 96	240,108 51	658,128 47
a 1888	85,333 80	29,100 00	67,672 87	30,229 57	87,168 09	114,702 10	76,041 28	28,813 14	529,060 85	605,107 58	1,134,168 43
a 1889	49,490 90	36,000 00	64,207 04	29,120 35	100,197 03	121,290 86	84,704 86	27,996 13	513,017 17	586,271 11	1,099,288 28
a 1890	60,923 50	27,700 00	65,152 15	19,484 37	125,942 41	160,069 49	115,524 76	51,217 08	626,023 71	611,381 83	1,247,405 54
a 1891	68,397 50	37,650 00	77,404 88	24,052 40	124,995 40	135,349 49	104,379 56	29,686 07	601,915 30	457,611 75	1,059,527 05
1892	83,500 00	36,250 00	43,300 00	24,532 44	126,336 06	158,476 28	140,256 07	63,046 29	675,697 14	584,010 60	1,259,707 74
1893	97,500 00	46,150 00	56,100 00	27,899 32	150,876 20	153,081 44	144,467 50	35,976 70	712,051 16	505,554 50	1,217,605 66
Footings	$664,646 60	$901,416 00	$1,835,798 09	$461,398 52	$1,921,009 67	$2,941,760 09	$1,281,364 85	$375,474 40			
9 Footings by classes	$664,646 60	.....	.....	$3,198,612 61	.....	.....	.....	$6,519,609 01	$10,382,868 22	$9,456,086 12	$19,838,954 34

a See table No. 201, pp. 308 and 309, Auditor General's report for 1892.
b Includes $100,000.00 for University bonds paid by State, not included in reports for 1886 and previous years.
c Correct—error in report for 1886.
1 "Reform School for Girls" until 1883.
2 Includes expenses of.
3 Officers' salaries not included prior to 1882, and amounts paid for counties not included prior to 1883.
4 Includes the blind to Sept. 30, 1879.
5 Includes amounts paid for counties for 1883 and subsequent years.
6 At Pontiac.
7 At Kalamazoo.
8 At Traverse City.
9 At Ionia.

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Table No. 291.—*Amounts paid the several institutions named, exclusive of interest on trust funds and of payments of salaries to officers of asylums for insane; and acting commissioner of D., D. & B., and in some cases, compensation to managing boards, prior to 1882.*

Fiscal years.	Educational Institutions.					Reformatory institutions.					
	University.	State Normal School.	Agricultural College.	Michigan Mining School.	Totals.	Industrial Home for Girls.[1]	Reform School (boys).	State House of Correction.[2]	State House of Correction and Prison, U. P.	State Prison.[2]	Totals.
a 1836 to 1874, inclusive	b $342,421 60	$204,537 45	$418,977 18	.....	$965,936 23	.....	$562,968 67	$652 95	.....	$808,318 97	$1,371,940 59
a 1875	49,500 00	16,091 86	18,600 11	.....	84,191 97	.....	26,000 00	2,706 55	.....	42,000 00	70,706 55
a 1876	58,000 00	12,743 12	13,857 52	.....	84,600 64	.....	28,500 00	32,639 80	.....	21,133 33	182,273 13
a 1877	59,000 00	17,568 89	23,978 18	.....	100,547 07	.....	32,375 00	120,522 85	.....	13,965 00	166,862 85
a 1878	60,125 00	53,226 01	25,828 42	.....	139,179 43	.....	26,500 00	113,317 37	.....	11,000 00	150,817 37
a 1879	90,625 00	26,900 89	7,070 79	.....	124,596 68	.....	48,187 51	47,125 08	.....	30,263 38	125,575 97
a 1880	94,750 00	21,483 51	22,455 15	.....	138,687 66	$6,424 88	36,500 00	36,911 00	.....	13,000 00	92,835 88
a 1881	87,000 00	24,998 82	30,673 90	.....	142,672 72	56,940 44	52,250 00	33,440 58	.....	.....	142,681 02
a 1882	112,250 00	39,512 95	41,431 90	.....	193,194 85	68,934 68	61,500 00	51,100 00	.....	21,294 65	202,829 33
a 1883	106,825 00	26,616 20	11,609 50	.....	145,050 70	40,121 11	57,625 00	50,042 25	.....	40,800 00	188,589 46
a 1884	90,875 00	28,237 86	30,306 00	.....	149,468 86	43,485 50	76,250 00	83,700 00	.....	22,300 00	230,735 50
a 1885	95,500 00	29,475 53	43,184 50	.....	168,160 03	36,070 96	63,000 00	50,860 00	$5,000 00	52,440 00	207,370 96
a 1886	99,075 00	c 34,277 00	23,859 00	c $7,500 00	c 164,711 00	31,188 44	78,000 00	38,200 00	.....	34,485 35	181,873 79
a 1887	44,886 25	27,878 00	16,007 50	11,000 00	99,771 75	23,326 03	30,450 00	54,470 00	33,090 73	.....	140,336 76
a 1888	155,070 31	38,465 00	35,185 00	21,600 00	300,320 31	50,428 00	62,750 00	60,000 00	30,409 27	51,200 00	304,787 27
a 1889	97,722 50	49,121 50	32,899 52	79,900 00	259,643 52	51,275 50	52,500 00	53,400 00	78,452 09	91,000 00	326,627 59
a 1890	194,861 58	53,918 00	29,526 25	65,000 00	343,305 83	38,501 00	85,500 00	42,409 00	57,610 00	44,065 00	268,076 00
a 1891	117,036 25	33,092 50	7,037 50	43,500 00	200,666 25	35,375 50	97,750 00	48,000 00	59,820 00	16,000 00	256,945 50
1892	136,340 63	49,760 00	29,305 00	41,000 00	306,405 63	42,760 00	61,875 00	89,980 00	47,000 00	36,089 97	277,604 97
1893	142,325 00	64,712 50	30,490 00	43,350 00	280,877 50	38,000 00	57,125 00	61,000 00	38,500 00	30,052 00	224,677 00
Footings	$2,284,189 12	$902,666 59	$892,282 92	$312,850 00	$4,391,988 63	$566,832 04	$1,597,606 18	$1,120,469 53	$399,882 09	$1,379,407 65	$5,064,097 49

Fiscal years.	Asylums.[3]									Totals of educational and reformatory.	Aggregate.
	Michigan Soldiers' Home.	Educational.			For Insane.				Totals.		
		State Public School.	[4]Institution for D. and D.[5]	School for the Blind.[5]	Eastern.[6]	Michigan.[7]	Northern.[8]	Criminals.[9]			
a 1836 to 1874	.....	$88,001 00	$793,097 98	.....	$11,899 87	$952,312 71	.....	.....	$1,845,311 56	$2,237,876 82	$4,183,188 38
a 1875	.....	52,440 00	45,022 83	.....	101,091 62	73,500 00	.....	.....	272,054 45	154,896 52	426,952 97
a 1876	.....	41,450 00	47,476 50	.....	91,033 31	33,550 00	.....	.....	216,509 81	216,873 77	433,383 58
a 1877	.....	56,025 00	46,170 90	.....	108,948 47	25,635 00	.....	.....	236,779 37	267,409 92	504,189 29

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a 1878	.....	42,900 00	42,585 62	.....	144,096 06	29,997 00	.....	.....	260,578 68	289,906 80	550,575 48
a 1879	.....	50,250 00	43,398 49	.....	66,653 58	56,697 08	.....	.....	216,999 15	250,172 65	467,171 80
a 1880	.....	36,700 00	46,180 91	$6,061 87	42,080 77	75,963 40	.....	.....	207,006 95	231,523 54	438,530 49
a 1881	.....	43 000 00	41,985 41	53,168 13	67,475 06	99,429 88	.....	.....	305,147 98	285,303 74	590,451 72
a 1882	.....	40,200 00	41,924 50	34,425 00	133,224 36	144,769 30	$28,411 61	.....	422,954 77	396,024 18	818,978 95
a 1883	.....	51,700 00	47,267 15	60,318 65	79,088 56	130,113 11	72,443 00	.....	440,930 47	333,640 16	774,570 63
a 1884	.....	39,150 00	76,852 16	64,609 59	91,162 05	123,495 05	151,251 00	$27,589 22	574,109 07	380,204 36	954,313 43
a 1885	$10,000 00	52,200 00	65,242 29	42,788 82	103,840 40	108,671 74	88,995 00	52,569 11	524,307 36	375,530 99	899,838 35
a 1886	115,000 00	39,000 00	c 68,844 98	28,750 00	102,127 90	c 163,448 91	226,823 45	30,398 81	774,398 31	c 346,584 79	c 1,120,978 10
a 1887	94,490 90	31,450 00	55,931 17	15,928 01	62,772 47	81,197 75	48,067 76	28,181 90	418,019 96	240,108 51	658,128 47
a 1888	85,333 80	29,100 00	67,672 87	30,229 57	87,168 09	114,702 10	76,041 28	28,813 14	529,060 85	605,107 58	1,134,168 43
a 1889	49,490 90	36,000 00	64,207 04	29,120 35	100,197 03	121,290 86	84,704 86	27,996 13	513,017 17	586,271 11	1,099,288 28
a 1890	60,923 50	27,700 00	65,152 15	19,484 37	125,942 41	160,069 49	115,524 76	51,217 03	626,023 71	611,381 83	1,247,405 54
a 1891	68,397 50	37,650 00	77,404 88	24,052 40	124,995 40	135,349 49	104,379 56	29,686 07	601,915 30	457,611 75	1,059,527 05
1892	83,500 00	36,250 00	43,300 00	24,532 44	126,336 06	158,476 28	140,256 07	63,046 29	675,697 14	584,010 60	1,259,707 74
1893	97,500 00	46,150 00	56,100 00	27,899 32	150,876 20	153,081 44	144,467 50	35,976 70	712,051 16	505,554 50	1,217,605 66
Footings	$664,646 60	$901,416 00	$1,835,798 09	$461,398 52	$1,921,009 67	$2,941,760 09	$1,281,364 85	$375,474 40			
Footings by classes	$664,646 60	.....	.....	$3,198,612 61	.....	.....	.....	$6,519,609 01	$10,382,868 22	$9,456,086 12	$19,838,954 34

a See table No. 201, pp. 308 and 309, Auditor General's report for 1892.
b Includes $100,000.00 for University bonds paid by State, not included in reports for 1886 and previous years.
c Correct—error in report for 1886.
1 "Reform School for Girls" until 1883.
2 Includes expenses of.
3 Officers' salaries not included prior to 1882, and amounts paid for counties not included prior to 1883.
4 Includes the blind to Sept. 30, 1879.
5 Includes amounts paid for counties for 1883 and subsequent years.
6 At Pontiac.
7 At Kalamazoo.
8 At Traverse City.
9 At Ionia.

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Table No. 292.—*Abstract of the several classes of State bonded indebtedness—Amount of each class discharged; amount of each outstanding; and amount at which the outstanding bonds are payable.*

Acts under which issued.			For what purposes.	When payable.		Rate of interest.	Face of bonds.				Amount payable at.
No.	Year.	Page.		Principal.	Interest.		Issued.		Discharged.	Outstanding.	
	1835	3	Expenses of State gov'ment	May, 1856	May and Nov.	6 per ct.		$100,000 00	$100,000 00		
77	1837	152	Five million loan	January 1, 1863	Jan. and July	6 "	$5,000,000 00	a 5,200,000 00	$5,181,000 00	b$19,000 00	$10,992 83
1	1837-8	3	Internal improvements								
121	1838	252	Loan to Allegan & Marshall R. R. Co.	June 1, 1863			100,000 00				
124	1838	259	Loan to Ypsilanti & Tecumseh R. R. Co.	January 1, 1859			160,000 00				
16	1837	319	Loan to Palmyra & Jacksonburgh R. R. Co.	November, 1842	May and Nov.	7 "		20,000 00	20,000 00		
53	1838	123	Building State penitentiary	January 1, 1859	Jan. and July	6 "	20,000 00	60,000 00	60,000 00		
92	1839	165		January 1, 1869			40,000 00				
20	1838	66	Loan to Detroit & Pontiac R. R. Co.	July, 1858	Jan. and July	6 "		100,000 00	100,000 00		
118	1838	248	Loan to University	July, 1858	Jan. and July	6 "		100,000 00	100,000 00		
73	1843	150	In payment of interest in default of full paid five million loan bonds	January 1, 1850	Jan. and July	6 "		363,324 00	363,324 00		
60	1842	102	Adjustment of part paid five mill on loan bonds	January 1, 1863	Jan. and July	6 "		c 1,910,609 16	1,910,609 16		
73	1843	150									
15	1844	15									
87	1845	117									
12	1846	10	In payment of internal improvement warrants	January 1, 1870	Jan. and July	6 "		265,450 00	265,450 00		
172	1848	228									
77	1853	117									
Issued	July 1, '39		Delinquent tax bonds				31,000 00	227,490 67	227,430 67	70 00	70 00
	July 1, '40						120,400 00				
	Oct. 17, '42						76,090 67				
6	1858	17	Renewal of: Penitentiary loan, University loan, Loan to Detroit & Pontiac R. R. Co.	July 1, 1878	Jan. and July	6 "		216,000 00	216,000 00		
			Meet deficiency in revenue	After July 1, 1880	Jan. and July	7 "		50,000 00	50,000 00		

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122	1861	163	Renewal of five million loan of 1837	January 1, 1868 January 1, 1873 January 1, 1878 January 1, 1883	Jan. and July	7 " 6 " 6 " 6 "	250,000 00 500,000 00 500,000 00 750,000 00	2,000,000 00	250,000 00 500,000 00 500,000 00 750,000 00		
5	1861	605	Payment of expenses of troops	At pleasure of State	Jan. and July	7 "		1,249,400 00	1,249,400 00		
24 85 295	1864 1865 1865	59 139 641	For payment of bounties to volunteers	May 1, 1890	May and Nov.	7 "	828,000 00 478,000 00	1,306,000 00	1,306,000 00		
175	1859	478	Repairing St. Mary's canal d	July 1, 1879	Jan. and July	6 "		100,000 00	100,000 00		
Footings								$12,268,273 83	$12,249,203 83	$19,070 00	$11,062 83

a "Of this amount, $2,619,450.72 only have been received by the State."—Auditor General's report, 1847, p. 29.—$1,387,000.00 on full paid bonds, and the balance on the remaining $8,813,000.00 of the bonds.

b Adjustable at $10,992.83.—*Vide* sec. 332, C. L.

c The amount of adjusted bonds issued to this date, to which will be addded the amount at which the $19,000.60 outstanding part paid bonds of the $5,000,000.00 loan $10,992.83—are adjustable, which will increase the amount of this loan to $1,921,601.99.

The principal of the part paid five million loan bonds, which entered into and formed part of the amount of the adjusted bonds is [1]	$955,960 25
To which has been added unpaid interest upon the part paid bonds	965,641 74
Giving for principal of the adjusted bonds	$1,921,601 99

d Paid from canal tolls—payment guaranteed by State.

[1] See State Treasurers's report for 1843, Statement "D."

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Table No. 293.—*Two million loan sinking fund*

Fiscal year closing.	Credits to sinking fund.						
	From trust funds.	One-third mill tax.	War expenses reimbursed by United States.	Discount on bonds purchased.	Surplus of interest appropriations.	From specific tax fund.	Interest and premium on U. S. bonds.
Nov. 30, 1863	$76,197 82	$21,506 98					
" 1864	158,696 51	21,506 98					
" 1865	185,002 83	21,586 98			h$35,000 00		
" 1866	110,940 43	21,586 98					
" 1867	207,239 39	38,495 73					
" 1868	123,191 08	38,495 73	$188,900 85	$212 75			
" 1869	180,744 42	38,495 73		1,949 41			
" 1870	109,564 57	38,495 73	19,035 55	906 01	183,763 70		
Sept. 30, 1871	136,974 94	38,497 73			60,000 00	i $70,773 04	
" 1872	181,891 97	78,750 00	58,892 00			2,923 48	
" 1873	193,358 87					16,094 55	
" 1874	70,983 01					114,861 27	
" 1875	34,851 03					229,199 05	
" 1876			11,340 55			211,422 76	
" 1877	m { 12,439 34 197,075 79 }		1,397 45			167,403 42	j $10,572 20
" 1878						380,775 50	j 13,658 21
" 1879						220,268 74	j 13,500 00
" 1880						291,375 09	j 13,500 00
" 1881							j 3,375 00
" 1882						200 00	
" 1883						200 00	o 361 88
" 1884						10,313 36	
" 1885						415 00	
" 1886							o 8,065 00
June 30, 1888							o 152 50
" 1889							o 17,461 25
" 1890							
" 1891						1,291 61	
" 1892							
Footings	$1,979,152 00	$357,256 57	$279,566 40	$3,069 17	$223,763 70	$1,667,516 87	$80,666 04

Surplus of Interest:

To war loan sinking fund (A. G. report for 1874, p. 14)		$784,398 85
"Two million loan sinking fund"		223,763 70
From specific tax fund	$1,666,225 26	
Less amount transferred out (see note "n"	305,395 27	$1,360,829 99
Totals to sinking funds		$2,373,992 54

NOTE.—No transactions in 1892-3.

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transactions in, from opening to June 30, 1892.

		Disbursement from sinking fund.					
From U. S. bonds sold.	Total credits.	Total disbursements.	Paid two million loan bonds.	Premium on bonds purchased.	Amount of bonds purchased.	Amounts transferred.	Fiscal year.
	$97,704 80	$116,000 00			a $45,000 00 b 71,000 00		1863
	180,203 49	235,000 00			a 5,000 00 c 230,000 00		1864
	241,509 81	270,000 00			c 270,000 00		1865
	132,447 41	252,000 00			c 252,000 00		1866
	245,735 12						1867
	359,801 41	300,000 00	$250,000 00		c 25,000 00 d 9,000 00 e 16,000 00		1868
	221,189 56	177,490 09			b 6,000 00 c 15,000 00 d 72,000 00 e 8,000 00	f $76,490 09	1869
	301,765 56	108,000 00			c 29,000 00 d 47,000 00 e 32,000 00		1870
	306,243 71	27,000 00			c 22,000 00 d 5,000 00		1871
	322,457 45	112,000 00			d 102,000 00 e 10,000 00		1872
	209,458 42	502,000 00	370,000 00		d 93,000 00 e 39,000 00		1873
	185,844 28	132,000 00			c 97,000 00 d 29,000 00 e 6,000 00		1874
	264,050 08	580,231 74		$313 34 3,050 00 40 00	c 8,000 00 d 101,000 00 e 1,000 00	g 466,828 40	1875
	222,763 31	55,040 11		38 45 1,885 68 115 98	c 1,000 00 d 49,000 00 e 3,000 00		1876
	388,888 20	324,001 14		l 23,001 14	d 1,000 00 k 300,000 00		1877
	344,483 71	446,476 80	213,000 00 e 93,000 00	c 11,509 00 d 2,967 80	c 58,000 00 d 38,000 00		1878
	233,768 74	8 000 00	e 8,000 00				1879
	304,875 09						1880
	3,375 00	323,270 27			d 1,000 00	n 322,270 27	1881
	200 00	1,200 00		c 200 00	c 1,000 00		1882
$3,000 00	3,561 88	591,561 88	590,000 00	c 200 00	c 1,000 00	p 361 88	1883
	10,313 36	73,313 36		c 10,313 36	c 63,000 00		1884
	415 00	3,415 00		415 00	c 3,000 00		1885
66,000 00	74,085 00	8,085 00				p 8,085 00	1886
2,000 00	2,152 50	2,152 50		c 140 00	c 2,000 00	p 12 50	1888
	17,466 25						1889
229,000 00	229,000 00	208,000 00	q208,000 00				1890
	1,291 61	39,752 86	21,000 00			r 18,752 86	1891
							1892
$300,000 00	$4,895,990 75	$4,895,990 75	$1,783,000 00	$54,189 75	$2,166,000 00	$892,801 00	

a Temporary loan bonds due.
b War loan bonds, due Jan. 1, 1886.
c War bounty loan, due May 1, 1890.
d Two million loan bonds.
e Renewal loan bonds, due July 1, 1878.
f To war loan sinking fund.
g To general fund, under J. R. No. 17, 1875.
h Act No. 22, 1864.
i $86,978.04, less $16,205.00—*Vide* ledger, Sept. 30, 1872.
j Interest.
k United States bonds purchased.
l Premium and commission on U. S. bonds purchased.
m See table No. 3, A. G. report for 1877.
n To general fund, $16,875.00; to primary school interest fund, $305,395.27. See table No. 3, A. G. report for 1881.
o Premium.
p To general fund.
q War bounty bonds, matured May 1, 1890.
r $17,461.25 to general fund and $1,291.61 to war fund.

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Table No. 294.—*Two million loan,*[1]*—act No. 122, laws of 1861.*

Detail of issue and amount of issue.

Installments. Date of issue.	Installments. When maturing.	Installments. Amount.	Total issued.
January 1, 1863	January 1, 1868	$250,000 00	
" 1, 1863	" 1, 1873	500,000 00	
" 1, 1863	" 1, 1878	500,000 00	
" 1, 1863	" 1, 1883	750,000 00	$2,000,000 00

Abstract of amounts retired.

Fiscal year closing—	Installments, when due. Jan. 1, 1868.	Jan. 1, 1873.	Jan. 1, 1878.	Jan. 1, 1883.
Nov. 30, 1867	$58,000 00			
" 1868	189,000 00	$3,000 00	$6,000 00	
" 1869	3,000 00	28,000 00	44,000 00	
" 1870		10,000 00	13,000 00	$24,000 00
Sept. 30, 1871		1,000 00	1,000 00	3,000 00
" 1872		88,000 00	9,000 00	5,000 00
" 1873		370,000 00	74,000 00	19,000 00
" 1874			20,000 00	9,000 00
" 1875			43,000 00	58,000 00
" 1876			46,000 00	3,000 00
" 1877			1,000 00	
" 1878			243,000 00	38,000 00
" 1879				
" 1880				
" 1881				1,000 00
" 1882				
" 1883				590,000 00
	$250,000 00	$500,000 00	$500,000 00	$750,000 00

Fiscal year closing—	Retired through two million loan sinking fund. By purchase.	At maturity.	Total retired.	Amount of loan outstanding.	Interest maturing.[2]
Nov. 30, 1863				$2,000,000 00	$61,250 00
" 1864				2,000,000 00	122,500 00
" 1865				2,000,000 00	122,500 00
" 1866				2,000,000 00	122,500 00
" 1867	a $58,000 00		$58,000 00	1,942,000 00	121,878 69
" 1868	b 3,000 00 c 6,000 00	a $189,000 00	198,000 00	1,744,000 00	111,720 00
" 1869	b 28,000 00 c 44,000 00	a 3,000 00	75,000 00	1,669,000 00	102,525 00
" 1870	b 10,000 00 c 13,000 00 d 24,000 00		47,000 00	1,622,000 00	99,253 36
Sept. 30, 1871	b 1,000 00 c 1,000 00 d 3,000 00		5,000 00	1,617,000 00	97,170 00
" 1872	b 88,000 00 c 9,000 00 d 5,000 00		102,000 00	1,515,000 00	97,351 20
" 1873	c 74,000 00 d 19,000 00	b 370,000 00	463,000 00	1,052,000 00	76,522 41
" 1874	c 20,000 00 d 9,000 00		29,000 00	1,023,000 00	62,934 06
" 1875	c 43,000 00 d 58,000 00		101,000 00	922,000 00	59,890 28
" 1876	c 46,000 00 d 3,000 00		49,000 00	873,000 00	53,392 50
Sept. 29, 1877	c 1,000 00		1,000 00	872,000 00	52,355 00
Sept. 30, 1878	d 38,000 00	c 243,000 00	281,000 00	591,000 00	44,370 00
" 1879				591,000 00	35,460 00
" 1880				591,000 00	35,460 00
" 1881	d 1,000 00		1,000 00	590,000 00	35,470 00
" 1882				590,000 00	35,400 00
" 1883		d 590,000 00	590,000 00		17,700 00
Footings	$605,000 00	$1,395,000 00	$2,000,000 00		$1,567,502 50

[1] Proceeds "to be applied solely to the payment of the indebtedness of the State five million loan, falling due January 1, 1863."

[2] Interest on coupons attached to bonds when issued $1,737,500 00

Interest coupons canceled ..... e $1,737,500 00
Interest matured on bonds 1,567,502 50

Coupons canceled in excess of interest matured $169,997 50

e Includes $510.00 coupons past due.

a Of the installment due January 1, 1868.
b " " " " 1, 1873.
c " " " " 1, 1878.
d " " " " 1, 1883.

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Table No. 295.—*War bounty loan—Matures May 1 1890.*

Fiscal year closing—	Amount issued and how.[1] Face of bonds issued.	Through two million loan sinking fund.	Sold on the market.	Retired by two million loan sinking fund.	Outstanding.	Interest maturing.[2]
Nov. 30, 1864	$230,000 00	$230,000 00		$230,000 00		
" 1865	615,000 00	270,000 00	$345,000 00	270,000 00	$345,000 00	$8,015 00
" 1866	370,000 00	352,000 00	118,000 00	252,000 00	463,000 00	32,410 00
" 1867					463,000 00	32,410 00
" 1868	25,000 00	25,000 00		25,000 00	463,000 00	32,410 00
" 1869	15,000 00	15,000 00		15,000 00	463,000 00	32,410 00
" 1870	44,000 00	29,000 00	15,000 00	29,000 00	478,000 00	33,284 95
Sept. 30, 1871	7,000 00	7,000 00		22,000 00	463,000 00	a 16,780 00
" 1872					463,000 00	32,410 00
" 1873					463,000 00	32,410 00
" 1874				97,000 00	366,000 00	28,836 92
" 1875				8,000 00	358,000 00	25,607 98
" 1876				1,000 00	357,000 00	25,025 00
" 1877					357,000 00	24,990 00
" 1878				58,000 00	299,000 00	24,441 99
" 1879					299,000 00	20,930 00
" 1880					299,000 00	20,930 00
" 1881					299,000 00	20,930 00
" 1882				1,000 00	298,000 00	20,935 83
" 1883				1,000 00	297,000 00	20,835 00
" 1884				63,000 00	234,000 00	20,798 16
" 1885				3,000 00	231,000 00	16,310 00
" 1886					231,000 00	16,170 00
June 30, 1887					231,000 00	16,170 00
" 1888				2,000 00	229,000 00	16,100 00
" 1889					229,000 00	16,030 00
" 1890				208,000 00	21,000 00	16,030 00
" 1891				21,000 00		
		$828,000 00 478,000 00	$478,000 00	$1,306,000 00		
	$1,306,000 00	$1,306,000 00		$1,306,000 00		$603,540 83

a The interest on the war bounty loan is payable in May and November. Prior to 1871 the fiscal year closed November 30. The time of closing was changed in 1871 to September 30, hence only the May interest of 1871 was payable in that fiscal year.

[1] Issued under acts approved February 5, 1864, and March 2, 1865. The $478,000 put upon the market—and of which amount the $21,000 yet outstanding is the unredeemed and unmatured portion—was issued under act of 1865. These bonds were redeemable "at the pleasure of the State at any time after the expiration of the twenty-five years from and after May 1, 1865;" proceeds to be used in paying a State bounty to volunteers mustered into the military service of the United States. No bonds have been issued under act No. 295 of 1865, approved March 21, 1865.

[2] Interest coupons attached to bonds when issued $2,232,544 95

Interest coupons canceled ..... b	$2,232,544 95
Interest matured on bonds	603,540 83
Coupons canceled in excess of interest matured	$1,629,004 12

From amount of coupons "issued" and "matured," deduct for interest accrued at issue of bonds, $4,696.92

b Includes $1,015.00 coupons past due.

NOTE.—No transactions in 1893.

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Table No. 296.—*Renewal and temporary loans—Act No. 6, 1858.*

Renewal loan[1]—$216,000.				Temporary loan[1]—$50,000.		
Retired through two million loan sinking fund.	Outstanding.	Interest accruing.[2]	Fiscal year closing—	Retired through two million loan sinking fund.	Outstanding.	Interest accruing.[2]
	$216,000 00		Nov. 30, 1858		$50,000 00	
	216,000 00	$12,960 00	" 1859		50,000 00	$3,500 00
	216,000 00	12,960 00	" 1860		50,000 00	3,500 00
	216,000 00	12,960 00	" 1861		50,000 00	3,500 00
	216,000 00	12,960 00	" 1862		50,000 00	3,500 00
	216,000 00	12,960 00	" 1863	$45,000 00	5,000 00	3,500 00
	216,000 00	12,960 00	" 1864	5,000 00		
	216,000 00	12,960 00	" 1865	$50,000 00		$17,500 00
	216,000 00	12,960 00	" 1866			
	216,000 00	12,960 00	" 1867			
$16,000 00	200,000 00	12,960 00	" 1868			
8,000 00	192,000 00	11,856 00	" 1869			
32,000 00	160,000 00	11,776 64	" 1870			
	160,000 00	9,600 00	Sept. 30, 1871			
10,000 00	150,000 00	9,650 00	" 1872			
39,000 00	111,000 00	7,646 01	" 1873			
6,000 00	105,000 00	6,554 62	" 1874			
1,000 00	104,000 00	6,300 00	" 1875			
3,000 00	101,000 00	6,120 00	" 1876			
	101,000 00	6,060 00	" 1877			
93,000 00	8,000 00	5,963 33	" 1878			
8,000 00			" 1879			
$216,000 00		$211,120 60				

[1] Redeemable "at the pleasure of the State at any time after the expiration of twenty years from and after the first day of July, 1858:" proceeds to be used in taking up outstanding "Detroit & Pontiac R. R. bonds,"* "Penitentiary bonds,"† and "University bonds."‡

[2] Coupons attached to bonds when issued	$259,200 00
Coupons attached, June 30, 1863	$200,880 00
Coupons canceled since June 30, 1863 a	$200,880 00
Interest matured " " 30, 1863	152,800 60
Coupons canceled in excess of interest matured	$48,079 40

[1] Redeemable "at the pleasure of the State at any time after the expiration of two years from and after the first day of July next" (1858). To meet deficiency in the ordinary revenue of the State.

[2] Coupons attached to bonds when issued	$70,000 00
Coupons attached, June 30, 1863	$54,250 00
Coupons canceled since June 30, 1863	$54,250 00
Interest matured since June 30, 1863	1,750 00
Coupons canceled in excess of interest matured	----------

* Act of March 5, 1838.
† Act of March 22, 1838.
‡ Act of April 6, 1838.
a Includes $60.00 coupons past due.

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Table No. 297.—*Canal loan—$100,000.00.*

Fiscal year closing—	Retired through canal fund.	Outstanding.	Interest matured. [1]
Nov. 30, 1859		$100,000 00	
" 1860		100,000 00	$6,000 00
" 1861		100,000 00	6,000 00
" 1862		100,000 00	6,000 00
" 1863		100,000 00	6,000 00
" 1864		100,000 00	6,000 00
" 1865		100,000 00	6,000 00
" 1866		100,000 00	6,000 00
" 1867		100,000 00	6,000 00
" 1868	$14,000 00	86,000 00	6,000 00
" 1869	2,000 00	84,000 00	5,160 00
" 1870	1,000 00	83,000 00	5,060 00
Sept. 30, 1871	2,000 00	81,000 00	4,950 00
" 1872		81,000 00	4,860 00
" 1873	8,000 00	73,000 00	4,540 00
" 1874	12,000 00	61,000 00	4,199 90
" 1875	15,000 00	46,000 00	3,376 63
" 1876		46,000 00	2,760 00
" 1877		46,000 00	2,760 00
" 1878		46,000 00	2,760 00
" 1879	38,000 00	8,000 00	2,760 00
" 1880	8,000 00		
	$100,000 00		$97,176 53

[1] Coupons attached when bonds were issued $120,000 00

Interest coupons canceled	a $120,000 00
Interest matured on bonds	97,176 53
Coupons canceled in excess of interest matured	$22,823 47

a Includes $120.00 coupons past due.

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Table No. 298.—*Showing payments on account of the several classes of*

Reduction during fiscal year closing—	Loans.				
	Two million—due Jan. 1, 1868.	Two million—due Jan. 1, 1873.	Two million—due Jan. 1, 1878.	Two million—due Jan. 1. 1883.	Renewal—due July 1. 1878.
Nov. 30, 1867	$58,000 00				
" 1868	189,000 00	$3,000 00	36,000 00		$16,000 00
" 1869	3,000 00	28,000 00	44,000 00		8,000 00
" 1870		10,000 00	13,000 00	$24,000 00	32,000 00
Sept. 30, 1871		1,000 00	1,000 00	3,000 00	
" 1872		88,000 00	9,000 00	5,000 00	10,000 00
" 1873		370,000 00	74,000 00	19,000 00	39,000 00
" 1874			20,000 00	9,000 00	6,000 00
" 1875			43,000 00	58,000 00	1,000 00
" 1876			46,000 00	3,000 00	3,000 00
" 1877			1,000 00		
" 1878			243,000 00	38,000 00	93,000 00
" 1879					8,000 00
" 1880					
" 1881				1,000 00	
" 1882					
" 1883				590,000 00	
" 1884					
" 1885					
June 30, 1887					
" 1888					
" 1890					
" 1891					
" 1892					
Footings	$250,000 00	$500,000 00	$500,000 00	$750,000 00	$216,000 00
	Less amount of war bounty bonds issued in fiscal year closing				
	Leaving for net reduction of bonded debt since Novem-				

NOTE.—No transactions in 1892-3.

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bonded indebtedness for each fiscal year since November 30, 1866.

Loans.						Total for each year.	Years.
War—due Jan. 1, 1886.	War bounty—due May 1, 1890.	Canal—due July 1, 1879.	Five million—due Jan. 1, 1863. Full-paid.	Five million—due Jan. 1, 1863. Adjusted.	Five million—due Jan. 1, 1863. Adjustable.		
$12,000 00					$8,678 55	$78,678 55	1867
18,500 00		$14,000 00	$9,000 00	$1,000 00	30,664 21	287,164 21	1868
485,500 00		2,000 00				570,500 00	1869
593,550 00		1,000 00				673,550 00	1870
3,000 00	$15,000 00	2,000 00	3,000 00		1,735 71	29,735 71	1871
						112,000 00	1872
		8,000 00				510,000 00	1873
	97,000 00	12,000 00			1,157 14	145,157 14	1874
50 00	8,000 00	15,000 00			17,935 67	142,948 67	1875
	1,000 00					53,000 00	1876
						1,000 00	1877
	58,000 00					432,000 00	1878
		38,000 00				46,000 00	1879
		8,000 00				8,000 00	1880
						1,000 00	1881
	1,000 00			3,000 00		4,000 00	1882
	1,000 00					591,000 00	1883
	63,000 00					63,000 00	1884
	3,000 00					3,000 00	1885
					1,157 14	1,157 14	1887
	2,000 00					2,000 00	1888
	208,000 00					208,000 00	1890
	21,000 00					21,000 00	1891
$1,112,600 00	$478,000 00	$100,000 00	$12,000 00	$4,000 00	$61,328 42	$3,983,928 42	
November 30, 1870						15,000 00	
ber 30, 1866						$3,968,928 42	

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Table No. 299.—*The bonded debt at the close*

Fiscal year closing.	Two million loan bonds due Jan. 1, 1868, 1873, 1878, and 1883.	Renewal loan bonds, 6's, due July 1, 1878.	War loan bonds, 7's, due Jan. 1, 1886.	War bounty loan bonds, 7's, due May 1, 1890.	Canal bonds, 6's, guaranteed by State, due July 1, 1879.	Total interest bearing debt.	Matured adjusted bonds, interest stopped; payable on demand.	Matured full-paid 5-million loan b'nds, interest stopped; payable on demand.
Nov. 30								
1866	$2,000,000 00	$216,000 00	$1,111,500 00	$463,000 00	$100,000 00	$3,890,500 00	$4,000 00	$12,000 00
1867	1,942,000 00	216,000 00	1,100,500 00	463,000 00	100,000 00	3,821,500 00	4,000 00	12,000 00
1868	1,741,000 00	200,000 00	1,081,500 00	463,000 00	86,000 00	3,571,500 00	3,000 00	3,000 00
1869	1,669,000 00	192,000 00	551,500 00	463,000 00	84,000 00	2,959,500 00	3,000 00	3,000 00
1870	1,622,000 00	160,000 00	----------	478,000 00	83,000 00	2,343,000 00	3,000 00	3,000 00
Sept. 30								
1871	1,617,000 00	160,000 00	----------	463,000 00	81,000 00	2,321,000 00	3,000 00	----------
1872	1,515,000 00	150,000 00	----------	463,000 00	81,000 00	2,209,000 00	3,000 00	----------
1873	1,052,000 00	111,000 00	----------	463,000 00	73,000 00	1,699,000 00	3,000 00	----------
1874	1,023,000 00	105,000 00	----------	366,000 00	61,000 00	1,555,000 00	3,000 00	----------
1875	922,000 00	104,000 00	----------	358,000 00	46,000 00	1,430,000 00	3,000 00	----------
1876	873,000 00	101,000 00	----------	357,000 00	46,000 00	1,377,000 00	3,000 00	----------
1877	872,000 00	101,000 00	----------	357,000 00	46,000 00	1,376,000 00	3,000 00	----------
1878	591,000 00	8,000 00	----------	299,000 00	46,000 00	944,000 00	3,000 00	----------
1879	591,000 00	----------	----------	299,000 00	----------	890,000 00	3,000 00	----------
1880	591,000 00	----------	----------	299,000 00	----------	890,000 00	3,000 00	----------
1881	590,000 00	----------	----------	299,000 00	----------	889,000 00	3,000 00	----------
1882	590,000 00	----------	----------	298,000 00	----------	888,000 00	----------	----------
1883	----------	----------	----------	297,000 00	----------	297,000 00	----------	----------
1884	----------	----------	----------	234,000 00	----------	234,000 00	----------	----------
1885	----------	----------	----------	231,000 00	----------	231,000 00	----------	----------
1886	----------	----------	----------	231,000 00	----------	231,000 00	----------	----------
June 30								
1887	----------	----------	----------	231,000 00	----------	231,000 00	----------	----------
1888	----------	----------	----------	229,000 00	----------	229,000 00	----------	----------
1889	----------	----------	----------	229,000 00	----------	229,000 00	----------	----------
1890	----------	----------	----------	21,000 00	----------	21,000 00	----------	----------
1891	----------	----------	----------	----------	----------	----------	----------	----------
1892	----------	----------	----------	----------	----------	----------	----------	----------
1893	----------	----------	----------	----------	----------	----------	----------	----------

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of each fiscal year from 1866 to 1893 inclusive.

War loan bonds, int. stopped; payable on demand.	Two million loan bonds, due Jan. 1, 1868, int. stopped; payable on demand.	Outstanding part paid bonds adjustable at.	Matured canal bonds, interest stopped; payable on demand.	Totals.	Annual decrease in bonded State debt.	Aggregate reduction since Nov. 30, 1866, to close of each year.	Face of outstanding part paid bonds.	Years.
$1,100 00	----------	$72,321 25	----------	$3,979,921 25	----------	----------	$125,000 00	1866
100 00	----------	63,642 70	----------	3,901,242 70	$78,678 55	$78,678 55	110,000 00	1867
600 00	$3,000 00	32,978 49	----------	3,614,078 49	287,164 21	365,842 76	57,000 00	1868
45,100 00	----------	32,978 49	----------	3,043,578 49	578,500 00	936,342 76	57,000 00	1869
3,050 00	----------	32,978 49	----------	2,385,028 49	658,550 00	1,594,892 76	57,000 00	1870
50 00	----------	31,242 78	----------	2,355,292 78	29,735 71	1,624,628 47	54,000 00	1871
50 00	----------	31,242 78	----------	2,243,292 78	112,000 00	1,736,628 47	54,000 00	1872
50 00	----------	31,242 78	----------	1,733,292 78	510,000 00	2,246,628 47	54,000 00	1873
50 00	----------	30,085 64	----------	1,587,135 64	145,157 14	2,391,785 61	53,000 00	1874
----------	----------	12,149 97	----------	1,445,149 97	142,985 67	2,534,771 28	21,000 00	1875
----------	----------	12,149 97	----------	1,392,149 97	53,000 00	2,587,771 28	21,000 00	1876
----------	----------	12,149 97	----------	1,391,149 97	1,000 00	2,588,771 28	21,000 00	1877
----------	----------	12,149 97	----------	959,149 97	432,000 00	3,020,771 28	21,000 00	1878
----------	----------	12,149 97	$8,000 00	913,149 97	46,000 00	3,066,771 28	21,000 00	1879
----------	----------	12,149 97	----------	905,149 97	8,000 00	3,074,771 28	21,000 00	1880
----------	----------	12,149 97	----------	904,149 97	1,000 00	3,075,771 28	21,000 00	1881
----------	----------	12,149 97	----------	900,149 97	4,000 00	3,079,771 28	21,000 00	1882
----------	----------	12,149 97	----------	309,149 97	591,000 00	3,670,771 28	21,000 00	1883
----------	----------	12,149 97	----------	246,149 97	63,000 00	3,733,771 28	21,000 00	1884
----------	----------	12,149 97	----------	243,149 97	3,000 00	3,736,771 28	21,000 00	1885
----------	----------	12,149 97	----------	243,149 97	----------	3,736,771 28	21,000 00	1886
----------	----------	10,992 83	----------	241,992 83	1,157 14	3,737,928 42	19,000 00	1887
----------	----------	10,992 83	----------	239,992 83	2,000 00	3,739,928 42	19,000 00	1888
----------	----------	10,992 83	----------	239,992 83	----------	3,739,928 42	19,000 00	1889
----------	----------	10,992 83	----------	31,992 83	208,000 00	3,947,928 42	19,000 00	1890
----------	----------	10,992 83	----------	10,992 83	21,000 00	3,968,928 42	19,000 00	1891
----------	----------	----------	----------	----------	----------	----------	----------	1892
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NOTE.—No transactions in 1892 or 1893, account stands as at close of 1891.

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Table No. 300.—*Interest matured on bonded*

Fiscal year closing—	Two million loan.	Renewal loan.	War loan.
Nov. 30, 1867	$121,878 69	$12,960 00	$77,420 00
" 1868	111,720 00	12,960 00	76,370 00
" 1869	102,525 00	11,850 00	69,190 83
" 1870	99,353 36	11,776 64	19,302 50
Sept. 30, 1871	97,170 00	9,600 00	
" 1872	97,351 20	9,650 00	
" 1873	76,532 41	7,646 01	
" 1874	62,934 06	6,554 62	
" 1875	59,890 28	6,200 00	
" 1876	53,392 50	6,120 00	
" 1877	52,355 00	6,060 00	
" 1878	44,270 00	5,963 33	
" 1879	35,460 00		
" 1880	35,460 00		
" 1881	35,470 00		
" 1882	35,400 00		
" 1883	17,700 00		
" 1884			
" 1885			
" 1886			
June 30, 1887			
" 1888			
" 1889			
" 1890			
a " 1891			
" 1892			
Footings	$1,128,752 50	$107,440 60	$242,283 33

NOTE—No transactions in 1893.
a No State debt bearing interest.

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State debt for the fiscal years designated.

War bounty loan.	Totals.	Canal guaranteed by State.	Totals.	Amount accruing during fiscal year 1867.	Diminution in annually accruing interest to close of each year.
$32,410 00	$244,668 69	$6,000 00	$250,668 69	$250,668 69	
32,410 00	223,460 00	6,000 00	229,460 00	250,668 69	$11,208 69
32,410 80	215,975 83	5,160 00	221,135 83	250,668 69	29,532 86
32,284 95	163,617 45	5,050 00	168,667 45	250,668 69	82,001 24
16,730 99	123,500 00	4,950 00	128,450 00	250,668 69	122,218 69
32,410 00	139,411 20	4,860 00	144,271 20	250,668 69	106,397 49
32,410 00	116,578 42	4,540 00	121,118 42	250,668 69	129,550 27
28,826 92	98,315 60	4,199 00	102,515 50	250,668 69	148,153 19
25,607 98	91,798 26	3,376 63	95,174 89	250,668 69	155,493 80
25,025 00	84,537 50	2,760 00	87,297 50	250,668 69	163,371 19
24,990 00	83,405 00	2,760 00	86,165 00	250,668 69	164,503 69
24,441 99	74,675 32	2,760 00	77,435 32	250,668 69	173,233 37
20,930 00	56,390 00	2,760 00	59,150 00	250,668 69	191,518 69
20,930 00	56,390 00	----------	56,390 00	250,668 69	194,278 69
20,080 00	56,400 60	----------	56,400 00	250,668 69	194,268 69
20,985 83	56,335 83	----------	56,335 83	250,668 69	194,332 86
20,825 00	38,525 00	----------	38,525 00	250,668 69	212,143 69
20,798 16	20,798 16	----------	20,798 16	250,668 69	229,870 53
16,310 00	16,310 00	----------	16,210 00	250,668 69	234,358 69
16,170 00	16,170 00	----------	16,170 00	250,668 69	234,498 69
16,170 00	16,170 00	----------	16,170 00	250,668 69	234,498 69
16,100 00	16,100 00	----------	16,100 00	250,668 69	234,568 69
16,030 00	16,030 00	----------	16,030 00	250,668 69	234,638 69
16,030 00	16,030 00	----------	16,030 00	250,668 69	234,638 69
----------	----------	----------	----------	----------	----------
----------	----------	----------	----------	----------	----------
$563,115 83	$2,051,592 26	$55,176 53	$2,106,768 79	b $6,016,068 56	b $3,909,279 77

b Used only as a proof of work.

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Table No. 301.—*Abstract of loans made by the State since its organization; also of territorial indebted- redeemed; bonds outstanding; amount of coupons attached to bonds; expense*

Classes of bonds.	Face of bonds issued.	Amount realized.				
		Gross.	More than face of bonds.	Less than face of bonds.	More than principal paid June 30, 1892.	Less than principal paid June 30, 1892.
[1] Loan by territorial Treas.						$17,197 81
[1] Loan of Bank of Michigan	$4,000 00	$4,000 00				
[1] Loan of Mich. State Bank	46,000 00	46,000 00				
[1] General fund	100,000 00	100,000 00				
[1] Full paid five million	a 1,387,000 00	1,406,200 00	$19,200 00		$19,200 00	
[1] Part paid five million	3,813,000 00	2,159,365 40		$1,653,634 60	90,562 04	
[1] Palmyra and Jacksonburg R. R.	20,000 00	20,000 00				
[1] Detroit and Pontiac R. R.	100,000 00	32,000 00		68,000 00		68,000 00
[1] University	100,000 00			100,000 00		100,000 00
[1] Delinquent tax bonds	31,000 00	31,000 00				
[1] Internal improvement warrant	265,450 00	265,450 00				
[1] Treasury notes	258,120 00	258,120 00			730 00	
[1] Penitentiary	60,000 00	35,252 91		24,747 09		24,747 09
[1] Temporary loan	50,000 00	50,000 00				
[1] Renewal loan	216,000 00	216,703 00	703 00		703 00	
[1] Two million loan	2,000,000 00	2,011,576 17	11,576 17		11,576 17	
[1] War loan	1,249,400 00	1,229,468 19		19,931 81		19,931 81
[2] War bounty loan	1,306,000 00	1,306,000 00				
[1] Canal	100,000 00	103,645 50	3,645 50		3,645 50	
[3] General						
Past due coupons						
	$11,105,970 00	$9,274,781 17	$35,124 67	$1,866,313 50	$126,416 71	$229,876 71
Deduct				35,124 67		126,416 71
				$1,831,188 83		$103,460 00
Add		$1,831,188 83				
		$11,105,970 00				
Should the debt be discharged no faster than it becomes due the result would be						

[1] No change during the fiscal year. See table No. 194, pp. 298 and 299, Auditor General's report for 1892.
[2] See table No. 302.
[3] Amount paid on awards of board of State Auditors. Unable to give classes of bonds.

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ness assumed and paid by the State; amount realized on loans; interest paid thereon; amount of loans of loans, and cost of loans in excess of amount realized therefor.

	Payments.						
Less than cost of loans.	Principal.	Interest.	Exchange commission, etc.	Total to June 30, 1892.	Bonds outstanding June 30, 1888.	Coupons attached to bonds outstanding.	Additional cost of loans should none of the outstanding bonds be purchased before maturity.
$18,029 17	$17,197 81	$831 36	----------	$18,029 17			
54 45	4,000 00	54 45	----------	4,054 45			
1,691 26	46,000 00	1,691 26	----------	47,691 26			
123,892 47	100,000 00	122,357 28	$1,535 19	223,892 47			
947,087 06	1,387,000 00	a 922,763 64	43,523 42	2,353,257 06			
1,500,781 66	2,068,803 36	1,478,358 71	112,984 99	3,660,147 06	b $10,992 83	----------	$10,992 83
11,634 12	20,000 00	11,585 20	48 92	31,634 12			
180,889 73	100,000 00	112,743 03	146 70	212,889 73			
188,831 75	100,000 00	88,546 65	285 10	188,831 75			
8,356 45	31,000 00	8,353 15	3 30	39,356 45			
51,498 89	265,450 00	51,498 89	----------	316,948 89			
19,859 06	257,390 00	20,589 06	----------	277,979 06	730 00	----------	730 00
95,801 65	60,000 00	71,001 46	53 10	131,054 56			
17,500 00	50,000 00	17,500 00	----------	67,500 00			
210,513 58	216,000 00	211,060 60	155 98	427,216 58			
1,564,270 81	2,000,000 00	* 1,566,992 50	8,854 48	3,575,846 98			
542,317 84	1,249,400 00	522,386 03	----------	1,771,786 03			
577,558 11	1,306,000 00	596,428 96	23,129 15	1,925,558 11			
94,277 31	100,000 00	97,056 53	866 28	197,922 81			
20,430 94	----------	529 08	19,901 86	20,430 94			
					$11,722 83	----------	$11,722 83
----------	----------	----------	----------	----------	----------	c $1,999 00	1,999 00
$6,175,276 31	$9,378,241 17	$5,902,327 84	$211,488 47	$15,492,057 48	$11,722 83	$1,999 00	$13,721 83
----------	108,460 00						
34,721 83	----------	----------	----------	34,721 83			
----------	$9,274,781 17						
$6,209,998 14	----------	----------	----------	$15,526,779 31			

a $363,324.00 interest bonds not treated in this table as bonds issued. These interest bonds were issued in payment of past due interest on the full paid five million loan bonds, and are entered in the column of interest paid on such bonds.

b $19,000.00 part paid bonds adjustable at $10,992.83.

c On renewal, $60.00; two million, $510.00; war, $394.00; war bounty, $1,015.00; canal, $120.00.

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Table No. 302.—War Bounty Loan.—*Face of bonds issued—$1,806,000.00.*

Fiscal year closing—	Amount paid.				Amount realized.
	Principal.	Interest.	Premium.	Total.	
Nov. 30, 1864	$220,000 00			$220,000 00	$220,000 00
" 1865	270,000 00	$4,266 21		274,266 21	615,000 00
" 1866	252,000 00	29,366 87		281,366 87	370,000 00
" 1867		20,370 00		20,370 00	
" 1868	25,000 00	32,925 00		57,925 00	25,000 00
" 1869	15,000 00	35,105 00		50,105 00	15,000 00
" 1870	44,000 00	41,265 00		85,265 00	44,000 00
Sept. 30, 1871	7,000 00	18,095 00		25,095 00	7,000 00
" 1872		32,165 00		32,165 00	
" 1873		32,200 00		32,200 00	
" 1874	97,000 00	28,791 92		125,791 92	
" 1875	8,000 00	25,992 98	$312 34	34,305 32	
" 1876	1,000 00	25,270 00	38 45	26,308 45	
" 1877		24,185 00		24,185 00	
" 1878	58,000 00	24,966 99	11,509 00	94,475 99	
" 1879		21,070 00		21,070 00	
" 1880		20,370 00		20,370 00	
" 1881		21,720 00		20,720 00	
" 1882	1,000 00	20,760 83	200 00	21,960 83	
" 1883	1,000 00	20,510 00	200 00	21,710 00	
" 1884	63,000 00	21,848 16	10,313 36	95,161 52	
" 1885	3,000 00	16,170 00	415 00	19,585 00	
" 1886		16,065 00		16,065 00	
June 30, 1887		15,065 00		15,065 00	
" 1888	2,000 00	15,855 00	140 00	17,995 00	
" 1889		16,450 00		16,450 00	
" 1890	208,000 00	16,590 00		224,590 00	
" 1891	21,000 00			21,000 00	
" 1892					
Footings	$1,806,000 00	$596,428 96	$23,129 15	$1,925,558 11	$1,806,000 00

Table No. 303.—*Showing when each county in the State was "laid out;" to what county attached for judicial and municipal purposes, and when so attached; also the year in which each county was organized.*

Counties.	When laid out.	To what counties attached and when.	When organized.
Alcona	1840	Cheboygan, 1853; Alpena, 1857; Iosco, 1858; Alpena, 1859	1869
Alger	1885		1885
Allegan	1831	Kalamazoo, 1833	1835
Alpena	1840	Mackinac, 1840; Cheboygan, 1853	1857
Antrim	1840	Mackinac, 1840; Grand Traverse, 1853	1863
Arenac	1883		1883
Baraga	1875	Taken from Houghton	1875
Barry	1820	St. Joseph, 1829, Kalamazoo, 1830	1839
Bay	1831	Saginaw, 1840	1857
Benzie	1863	Grand Traverse, 1863	1869
Berrien	1829	Cass, 1829	1831
Branch	1829	St. Joseph, 1829	1833
Calhoun	1829	St. Joseph, 1829; Kalamazoo, 1830	1833
Cass	1829		1829
Charlevoix	1840	Mackinac, 1840; Emmet, 1853	1869
Cheboygan	1840	Mackinac, 1840	1853
Chippewa	1826		1826
Clare	1840	Saginaw, 1840; Midland, 1858; Isabella, 1859, e ½ Midland, 1869; w ½ Mecosta, 1869	1871
Clinton	1831	Kent, 1836; Shiawassee, 1837	1839
Crawford	1840	Mackinac, 1840; Cheboygan, 1853; Iosco, 1858; Antrim, 1863; Kalkaska, 1871.	1879

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Table No. 303.—*Continued.*

Counties.	When laid out.	To what counties attached and when.	When organized.
Dickinson	1891	Marquette, Menominee, Delta and Iron	1891
Delta	1843	Mackinac, 1843	1861
Eaton	1839	St. Joseph, 1829; Kalamazoo, 1830	1837
Emmet	1840	Mackinac, 1840	1853
Genesee	1835	Oakland, 1835	1836
Gladwin	1831	Saginaw, 1840; Midland, 1855	1875
Gogebic	1887		1887
Grand Traverse	1840	Mackinac, 1840	1851
Gratiot	1831	Saginaw, 1836	1855
Hillsdale	1829	Lenawee, 1829	1835
Houghton	1843		1846
Huron	1840	Saginaw, 1840; Sanilac, 1850	1859
Ingham	1829	Washtenaw, 1829	1838
Ionia	1831	Kent, 1836	1837
Iosco	1840	Mackinac, 1840; Saginaw, 1853	1857
Iron	1885		1885
Isabella	1831	Saginaw, 1840; Midland, 1855	1859
Isle Royal	1875	Taken from Keweenaw	1875
Jackson	1829	Washtenaw, 1829	1832
Kalamazoo	1829	St. Joseph, 1829	1830
Kalkaska	1840	Mackinac, 1840; Grand Traverse, 1853; Antrim, 1863	1871
Kent	1831		1836
Keweenaw	1861		1861
Lake	1840	Ottawa, 1840; Mason, 1855; Newaygo, 1857; Mason, 1858; e 4 towns Mecosta, 1867; e ½ Osceola, 1869	1871
Lapeer	1822	Oakland, 1822	1835
Leelanaw	1840	Mackinac, 1840; Grand Traverse, 1853	1863
Lenawee	1822	Monroe, 1822	1826
Livingston	1833	Washtenaw, 1833	1836
Luce	1887		1887
Mackinac	1818	By proclamation of Governor Cass, October 26	1818
Macomb	1818	By proclamation of Governor Cass, January 15	1818
Manistee	1840	Mackinac, 1840; Ottawa, 1846; Oceana, 1851; Grand Traverse, 1853	1855
Manitou	1855		1855
Marquette	1843	Houghton, 1846	1851
Mason	1840	Ottawa, 1840; Oceana, 1851	1855
Mecosta	1840	Kent, 1840; Newaygo, 1857	1859
Menominee	1861	Marquette, 1861	1863
Midland	1831	Saginaw, 1836	1855
Missaukee	1840	Mackinac, 1840; Grand Traverse, 1853; Manistee, 1858; Wexford, 1869	1871
Monroe	1817	By proclamation of Governor Cass, July 14	1817
Montcalm	1831	Ionia, 1840	1850
Montmorency	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1857	1881
Muskegon	1859		1859
Newaygo	1840	Kent, 1840	1851
Oakland	1819	By proclamation of Governor Cass, January 12; organized, proclamation of Governor Cass, March 28	1820
Oceana	1831	Ottawa, 1840	1855
Ogemaw	1840	Mackinac, 1840; Cheboygan, 1853; Midland, 1859; Iosco, 1861; incorporated with Iosco, 1867	a 1875
Ontonagon	1843	Houghton, 1846	1853
Osceola	1840	Ottawa, 1840; Newaygo, 1857; Mecosta, 1859	1869
Oscoda	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1857; Iosco, 1858; Alpena, 1859; Alcona, 1869	1881
Otsego	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1858; Antrim, 1863	1875
Ottawa	1831	Kent, 1836	1837
Presque Isle	1840	Mackinac, 1841; Cheboygan, 1853; Alpena, 1858 (see also act 80, 1875)	1871
Roscommon	1840	Mackinac, 1840; Cheboygan, 1853; Midland, 1859	1875
Saginaw	1822	Oakland, 1822	1835
Sanilac	1822	Oakland, 1822; St. Clair, 1527; Lapeer, 1833; St. Clair, 1840	1848
Schoolcraft	1843	Chippewa, 1843; Houghton, 1846; Marquette, 1851	1871
Shiawassee	1822	Oakland, 1822; Genesee, 1836	1837
St. Clair	1820	By proclamation of Govenor Cass, March 28; organized by proclamation of Governor Cass, May 8	1821
St. Joseph	1829		1829
Tuscola	1840	Saginaw, 1840	1845
Van Buren	1829	Cass, 1829	1837
Washtenaw	1822	Wayne, 1822	1826
Wayne	1796	By Gen. Wayne, in 1815 re-established by proclamation of Gov. St. Clair, July 15, and organized by proclamation of Gov. Cass, November 21	1815
Wexford	1840	Mackinac, 1840; Grand Traverse, 1853; Manistee, 1855	1869

a Did not take effect until 1876.

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Table No. 304.—*Valuation of taxable property as assessed; as equalized by the board of supervisors and in the amount apportioned; the rate of taxation; the net amount received into the State treasury from 30, 1898, inclusive; on taxes of 1881 and previous years.*

Years in which assessed or equalized.	Taxable property assessed and as equalized.						
	Assessed valuation.	Equalized valuation.		Changes in valuation.			Amount upon which tax was apportioned.
		Boards of supervisors.	State board of equalization.	Boards of supervisors.		State board.	
				Increase.	Decrease.	Increase.	
1838		$42,953,495 61					$42,953,495 61
1839		46,192,702 29		$3,239,206 68			46,192,702 29
1840		37,833,024 13			$8,359,678 16		37,833,024 13
1841		34,603,021 85			3,230,002 28		34,603,021 85
1842		29,148,039 19			5,454,982 66		29,148,039 19
1843		27,696,940 41			1,451,098 78		27,696,940 41
1844		28,583,007 32		886,066 91			28,583,007 32
1845		28,922,090 59		839,083 27			28,922,090 59
1846		29,369,065 67		446,975 08			29,369,065 67
1847		27,617,240 13			1,751,825 54		27,617,240 13
1848		29,908,769 25		2,291,529 12			29,908,769 25
1849		29,188,070 45			720,698 80		29,188,070 45
1850		29,384,270 66		196,200 21			29,384,270 66
1851			$30,976,270 18				30,976,270 18
1853	$115,647,750 95	114,049,162 34		84,664,891 68			
			120,362,474 35			$89,386,204 17	120,362,470 35
1856	149,749,628 40	149,683,200 44		35,639,038 10			
			137,663,009 00			17,300,534 65	137,663,000 00
1861	157,963,206 69	151,871,992 07		2,183,791 63			
			172,055,808 89			34,392,799 89	172,055,808 89
1866	179,065,450 86	176,209,042 82		24,337,050 75			
			307,965,842 92			135,910,034 03	307,965,842 92
1871	261,155,704 54	254,509,734 46		78,300,691 64			
			630,000,000 00			322,034,157 08	630,000,000 00
1876	374,841,031 23	386,877,102 70		132,367,368 24			
			630,000,000 00				630,000,000 00
1881	669,344,283 55	654,005,885 42		267,128,782 72			
			810,000,000 00			180,000,000 00	810,000,000 00
				$632,020,676 03	$20,968,286 22	$779,023,729 82	

a These amounts should be deducted from the footings of this column, to obtain a proof from the three right hand columns.

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by the State board of equalization; the changes in such valuation; the State tax apportioned; the changes State taxes, and the amount realized in excess of the amount levied,—from the year 1838 to this date, June

State tax apportioned each year.						Net treasury receipts from tax.		
Year's tax.	Amount of tax apportioned.	Increase over previous year.	Decrease from previous year.	Rate. Mills on $1.00.	Rate. Per capita.	In treasury for 1840 and following years.	In excess of amount apportioned for same years.	Less than amount apportioned.
1838	a $85,906 95							
1839	a 92,385 43	$6,478 48						
1840	75,666 04		$16,719 39	2	$0 36	$84,651 71	$8,985 67	
1841	103,827 62	28,161 58		3	47	79,614 01		$24,213 61
1842	58,296 07		45,531 55	2	25	87,163 19	28,867 12	
1843	55,393 88		2,902 19	2	21	79,092 96	23,699 08	
1844	57,166 01	1,772 13		2	21	86,985 40	29,819 39	
1845	72,305 23	15,139 22		2.5	24	106,869 36	34,564 13	
1846	73,562 15	1,256 92		2.5	23	101,212 45	27,650 30	
1847	69,043 10		4,519 05	2.5	19	70,932 98	1,889 88	
1848	150,719 33	81,676 23		5.039	36	146,365 19		4,354 14
1849	102,406 75		48,312 58	3.531	23	139,768 97	37,362 22	
1850	113,769 56	11,362 81		3.923		137,379 96	23,610 40	
1851	106,000 00		7,769 56	3.421		128,897 24	22,897 24	
1852	110,000 00	4,000 00		3.551		174,159 61	64,159 61	
1853	10,000 00		100,000 00	.083		63,523 96	53,523 96	
1854	30,000 00	20,000 00		.249	06	38,047 15	8,047 15	
1855	40,000 00	10,000 00		.332		54,716 46	14,716 46	
1856	65,060 00	25,060 00		.472		55,385 04		9,674 96
1857	85,065 20	20,005 20		.618		113,487 86	28,422 66	
1858	85,065 20			.618		135,106 81	50,041 61	
1859	202,663 00	117,597 80		1.472		208,019 04	5,356 04	
1860	154,663 00		48,000 00	1.123	02	166,823 91	12,160 91	
1861	464,166 50	309,503 50		2.697		460,619 60		3,546 90
1862	483,173 48	19,006 98		2.808		473,813 80		9,359 68
1863	440,000 79		43,172 69	2.557		425,899 22		14,101 57
1864	470,000 79	30,000 00		2.731	57	517,121 59	47,120 80	
1865	642,467 75	172,466 96		3.734		632,723 06		9,744 67
1866	581,922 97		60,544 78	1.889		590,619 89	8,696 92	
1867	880,739 30	298,816 33		2.859		865,048 43		15,690 87
1868	713,747 84		166,991 46	2.317		722,409 57	8,661 73	
1869	465,264 97		248,482 87	1.517		532,783 27	67,518 30	
1870	395,264 97		70,000 00	1,283	33	482,418 53	87,153 56	
1871	757,026 05	361,761 08		1.201		577,117 95		179,908 10
1872	829,976 05	72,950 00		1.317		928,452 23	98,476 18	
1873	982,230 50	152,254 45		1.559		993,883 08	11,652 58	
1874	903,434 50		78,706 00	1.434	68	970,504 99	67,070 49	
1875	521,232 50		382,202 00	.827		475,583 85		45,648 65
1876	720,874 80	199,642 30		1.144		603,348 54		117,526 26
1877	1,071,021 30	350,146 50		1.7		982,729 58		88,291 72
1878	849,331 30		221,690 00	1.348		860,172 38	10,841 28	
1879	1,153,096 21	303,764 91		1.830		1,181,062 29	27,966 08	
1880	804,831 21		348,265 00	1.278	49	839,477 90	34,646 69	
b 1881	1,142,734 55	337,903 34		1.411				
c 1882								
c 1883								
c 1884								
c 1885						1,351,793 06	209,058 51	
c 1886								
c 1887								
c 1888								
c 1889								
c 1890								
	$17,271,502 85	$2,950,726 72	$1,893,899 12			$17,725,786 29	$1,154,636 95	$522,061 13

b For 1892 and subsequent years, see table No. 305.
c Received in these years.

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Table No. 305.—*Valuation of taxable property as assessed; as equalized by the board of supervisors years, and to the close of each year; the changes in the amount apportioned; the rate of taxation; the apportioned.*

Years in which assessed or equalized.	Taxable property as assessed and as equalized.			State tax apportioned.				
	Assessed valuation.	Equalized valuation.		Rate.		Increase over previous year.	Decrease from previous years.	Year's tax.
		By boards of supervisors.	By State Board of Equalization, being amount upon which tax was apportioned.	Mills on $1.00.	Per capita.			
1881	$669,244,283 55			1,260			$121,643 32	a 1882
		$654,005,885 42		1,820		$453,581 03		1883
			$810,000,000 00	1,108	$0 48		576,548 36	1884
				2,044	89	757,237 50		1885
1886	849,921,063 58			1,272	68		453,199 73	1886
		816,599,843 34		2,063	1 05	747,923 49		1887
			945,450,000 00	1,543	78		491,619 12	1888
				1,927	98	363,055 06		1889
				1,336	68		557,777 10	1890
				1,277	68	180,105 61		1891
1891	952,781,115 14	895,403,489 42	1,180,000,000 00	1,230	67		24,648 00	1892

a For 1881 and previous years see table No. 304.

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and by the State board of equalization; the amount of State tax apportioned in 1882 and subsequent amount realized at the close of each year; and the amount realized more or less than than the State tax

State tax apportioned.		Amount realized on State tax to close of each year.	Net balances, being amount realized, less or more than State tax apportioned to September 30, 1886.		Expense of collecting delinquent State tax of 1882 and subsequent years—balances.		Delinquent State tax of 1882 and subsequent years—balances.	Balance and amounts realized for fiscal year.
In each year.	To close of each year.		Dr.—less.	Cr.—more.	Dr.	Cr.	Dr.	
$1,021,091 22	$1,021,091 22	$994,685 20	$26,406 03	.....	.....	$2,018 82	$28,424 85	1883
1,474,672 26	2,495,763 49	2,384,655 06	111,108 43	.....	$44,265 36	.....	66,843 07	1884
898,123 90	3,393,887 39	3,232,445 03	161,442 36	.....	88,021 51	.....	73,420 85	1885
1,655,961 40	5,049,348 79	4,832,351 75	216,897 04	.....	124,124 05	.....	92,772 99	1886
1,202,161 67	6,251,410 46	5,980,435 42	270,975 04	.....	155,036 16	.....	115,938 88	1887
1,950,085 16	8,201,495 62	7,852,611 16	348,884 46	.....	191,111 65	.....	157,772 81	1888
1,458,466 04	9,659,961 66	9,266,373 92	393,087 74	.....	229,388 72	.....	163,699 02	1889
1,821,521 10	11,481,482 76	11,030,452 58	451,030 18	.....	267,896 29	.....	183,133 89	1890
1,263,744 00	12,745,226 76	12,312,394 72	432,932 04	.....	262,881 58	.....	170,050 46	1891
1,443,849 61	14,189,076 37	13,736,881 67	452,194 70	.....	273,560 42	.....	a 178,634 28	1892
1,419,201 61	15,608,277 98	15,163,208 77	445,069 21	.....	292,036 81	.....	a 153,032 40	1893

a State tax of 1891-2 not returned to Auditor General, but obtained from certificates of county treasurer and included in this amount.

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Table No. 306.—*List of town plats filed in the office of the Auditor General, as required by chapter 32 of Howell's Annotated Statutes, as amended by act No. 111, laws of 1885, from June 30, 1888 to June 30, 1893, inclusive.*

The plats are numbered consecutively as they are received for filing, and the figures are references to the plats by such numbers, and to the volumes in which they are bound.

City or village.	Description.	Vol.	No.
Agnew	Plat of	45	2773
Alpena	Tolkert's Addition	40	2543
"	Re-plat of Wheeler's Addition	45	2789
"	Hueber's Addition	45	2820
"	William's Addition	46	2875
"	Park's Addition	47	2895
"	Fox's Addition	48	3013
"	Deadman's Addition	52	3285
"	Ripley's Addition	53	3318
"	O'Brien and Sleator's Addition	53	3319
"	O. L. Partridge's Addition	55	3459
"	Ziem's Addition	56	3462
"	Minor Lumber Co. Addition	57	3534
"	Frier's Addition	57	3567
"	Park place Sub. of lots 1, 2 and 3, block 26, of Hitchcock's 1st Add.	61	3798
"	Campagne's Addition	60	3728
Albion	G. F. Bunday's Addition	43	2643
"	Cemetery	51	3145
"	Washington Gardner's Addition	58	3635
"	Gale Addition	64	3962
Ann Arbor	Krause's Addition	40	2537
"	Woodside Plat	42	2653
"	Hamilton, Rose & Sheehan's Addition	49	3026
"	John Lawrence's Addition	49	3094
"	College Hill Addition	55	3450
"	Tappan Park	59	3652
"	Schaier & Kempp's Addition, Sec. 32, Town 2 S., Range 6 E.	61	3815
"	Miller's Addition	60	3721
Alden Park	Plat	61	3786
Atwood's Subdivision of S. ½ of S. W. ¼, Sec. 14 and ¾ acre off S. E. cor. of Sec. 15, T. 1 N., of R. 13 E.		56	3405
Alice B. Atwood Sub.	Part of Sec. 14, Township of Ewin	62	3847
Arwid	Plat	45	2815
"	Reese's Addition	49	3037
Athens	Hobart's Addition	44	2719
Au Sable	Mowatt's Addition	46	2831
"	Re-Sub. of Blk. 34 of Whittemore's Addition	47	2900
Anwebuvin	Stockbridge's Plat	50	3129
Altona	Cemetery	51	3145
Amasa	Plat	51	3195
Alma	Gargett's Addition	52	3221
Adrian	Croswell and Geddis' Addition	52	3249
"	Adrian Improvement Co.'s Sub. No. 1, W. ½ of N. W. ¼ of Sec. 11, Town 7 S., R. 3 E.	62	3869
"	Adrian Improvement Co.'s Sub. No. 3 of a portion of the N. E. ¼ of S. W. ¼ of Sec. 1, T. 7 S., R. 3 East	62	3870
Alanson	E. R. White's Addition	64	3957
Bannister	Sutfin's Addition	42	2605
Baraga	Thomas Nester's Addition	45	2802
"	Part of S. L. Smith's Addition	45	2821
"	Foote's Subdivision	56	3500
Battle Creek	L. J. Caldwell's Addition	41	2519
"	Frisbie's 3d Addition	41	2550
"	Parish's Addition	43	2594
"	C. H. Mill's Addition	43	2677
"	Al. E. Cumming's Addition	44	2715
"	Willis' 2d Addition	44	2728
"	Chas. R. Merritt's Addition	44	2729
"	Packor's Addition	44	2742
"	Frisbie's 4th Addition	44	2743
"	Graves' Addition	46	2830
"	J. C. Willis' Addition	46	2838
"	Barden & Rainbow's	47	2907
"	C. H. Miles' Amended Plat	47	2908
"	Kingman's Addition	47	2955
"	Kirby's Addition	48	2972
"	Phillips' Addition	49	3042
"	Amended Plat of Al. E. Cumming's Addition	49	3046
"	Welch's Addition	49	3062

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Battle Creek	Sperry's Annex to Peper's	49	3093
"	Jordan's Addition	49	3098
"	Davidson's Addition	50	3125
"	Frisbie's Park Addition	50	3144
"	Hutchinson's Addition	51	3177
"	Brown's Addition	51	3203
"	Welch's 4th Addition	51	3204
"	Welch's 3d Addition	52	3216
"	Welch's 5th Addition	52	3217
"	Mott's 3d Addition	52	3252
"	Frisbie's South Side Addition	52	3263
"	Whalen's Addition	54	3370
"	Haye's Addition	54	3396
"	Welch's 3d Addition	55	3397
"	East Avenue Addition	55	3449
"	Grey's Subdivision	56	3466
"	West End Addition	56	3475
"	C. F. Beach's Addition	56	3498
"	Hull Brothers' Addition	56	3506
"	Triora Addition	57	3533
"	Welch's 6th Addition	58	3632
"	Union Addition	58	3649
"	The Cliff's Addition	61	3825
"	Lauderson Addition	61	3827
"	Annex to Wm. and R. B. Merrit's Addition	62	3861
"	Fondas Addition	62	3862
"	Park Addition	62	3863
"	Corliss Heights	63	3924
"	Frisbie's South Side Addition	63	3925
"	" Annex	63	3926
"	Spring Grove Addition	63	3936
Bayside	Plat	57	3571
Bayside Park	Plat of	44	2713
Bear Lake	A. H. Cook's Addition	43	2656
"	Bunton's Sub. of block C	43	2657
Beech	Cameron & Thomas' Sub., T. 1 S., R. 10 E.	43	2676
Belding	Gooding's Addition	41	2538
"	Gooding's Sub. of lots A and B, Good's Addition	41	2552
"	Broas' 4th Addition	42	2633
"	Sabin's Addition	44	2735
"	Ellis' Sub. of lot 73 of Ellis' Addition	44	2736
"	Belding's 2d Addition	45	2804
"	Broas' Addition	46	2860
"	Stocking's Addition	48	2977
"	Vincent's Addition	48	2981
"	North Park Addition	55	3429
"	Demorest Addition	59	3683
"	Stone's Addition	59	3701
"	Loveland's Addition	62	3859
Beldon	Plat	59	3662
Belmont	Clement's 2d Addition	41	2534
Benton Harbor	Burridge's Subdivision	42	2596
"	Morton & Steven's Addition	42	2597
"	Pote's Addition	42	2606
"	Rosher's Addition	43	2645
"	Bisbee's Addition	43	2688
"	Brockway Addition	43	2689
"	McAllister's 2d Addition	43	2690
"	McAllister's Addition	43	2691
"	Webb's Addition	44	2705
"	Newland's Addition	44	2723
"	Mill's Addition	46	2876
"	Packard's Addition	46	2890
"	Miller's Addition	49	3096
"	McDonald and Jenning's Addition	53	3321
"	Van Devort Bros. Addition	54	3393
"	Benton Harbor Improvement Association's 1st Addition	55	3423
"	Harrington's Addition	55	3443
"	Christiansen's Addition	55	3451
"	Dent's Addition	56	3499
"	Maple Grove Addition	56	3512
"	White's Addition	57	3537
"	Dexter, Hollister & Owen's Addition	57	3543
"	Thusher's 2d Addition	57	3570
"	Benton Harbor Improvement Association's 5th Addition	58	3596
"	Benton Harbor Improvement Association's 3d Addition	58	3600
"	Morton & Stevens' 2d Addition	58	3609
"	Benton Harbor Improvement Association's 6th Addition	58	3626
"	English's 1st Addition	58	3637

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Benton Harbor	English's 2d Addition	58	3638
"	Foster's Addition	58	3646
"	Empire Addition	58	3647
"	Dunnigan's Addition	59	3668
"	Hanson's Addition	60	3715
"	Hunter's Addition	60	3716
"	Columbus Addition	61	3809
"	Heath's 2d addition	62	3850
"	Fairground addition	62	3851
"	Eldred's Addition	63	3918
"	McCord's 2d Addition	63	3939
"	Parker's Addition	64	3969
Brent	Plat	42	2603
Brinton	Plat	44	2718
Brookfield	Peabody & Hudnutt's Addition	42	2638
"	Chimkey's Addition	43	2655
Bruce's Crossing	Thomas Nester's Subdivision	47	2902
Burt	Plat of	43	2684
Berne	Heinrich and Woelfel's 1st Addition	51	3176
Bay City	The Backus Addition	51	3180
"	The Talman Addition	51	3181
"	Shearer Bros. 1st Addition	51	3190
"	The Vallender Addition	56	3514
"	Geo. Lewis' replat of Blk. 152, Doglist Dis. of Portsmouth	62	3839
"	Warren Addition	63	3908
Bently	Plat	51	3182
Benzonia	Cass subdivision of part of block 13	52	3356
Beaver Town	Cemetery	54	3341
Blackwood	Plat	54	3385
Bourassaas and Bondie's sub'n of lots 1 and 2, block 4 of the sub'n of the estate of Alvin Bourassas, deceased		55	3442
Bellaire	Rankin's Addition	56	3460
Birmingham	Campbell's subdivision	55	3409
"	Stanley & Clizbee Subdivision	56	3464
"	Brownell's Subdivision	56	3520
Bass Lake	Parks' 1st Addition	56	3472
"	Park	56	3473
Bronson	Clark's Addition	56	3498
Beach View	Plat of	60	3720
Brown City	Frank Snyder's Addition	60	3735
Bessemer	Karste Addition	60	3740
"	Carey's Addition	60	3759
Bay Port	P. C. Smith's Addition	60	3745
Beaverton	Plat of	62	3860
Belleville	Davis' Addition	63	3984
Cadillac	C. K. Russell's Subdivision O. L. 14	41	2554
"	J. Cummer & Son's Addition	41	2575
"	Johnson's Addition	54	3346
Caledonia	Meyer's Addition	43	2690
"	Riverside Subdivision	60	3757
"	Evelith's Subdivision of Sec. 20, T. 7 N., R. 3 E.	61	3800
Calumet	Second Addition	46	2883
"	Third Addition	56	3518
Campbell City	Plat of	44	2755
Chassel	Plat of	41	2523
"	Close & Wright's 1st Addition	46	2888
Cheboygan	Turner & Humphrey's 1st Addition	48	2959
"	Turner & Humphrey's 2d Addition	48	2958
"	H. J. Todd's 1st Addition	48	2974
Chicago	Shafer's Addition	47	2915
"	Stiver's Addition	47	2916
"	Simeon Shafer's Addition	47	2918
"	Plat	47	2919
Clare	Feighner's Addition	41	2549
Clarksville	Nash's 2d Addition	41	2560
Cleon	Plat	47	2917
Climax	Pierce's Addition	48	2966
"	Supervisor's Plat	53	3320
Coloma	Bryant's Addition	47	2941
Copemish	Plat	47	2931
"	First Addition	49	3072
Corinne	Plat of	41	2565
"	First Addition	47	2947
Creel City	Plat of	44	2746
Croswell	Mills and Gaige's 2d Addition	41	2534

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Croswell	Stevenson's 2d Addition	60	3749
Crystal Falls	Maple Grove Land and Impvt. Co.'s Addition	45	2779
"	Maple Grove Land and Impvt. Co.'s 2d Addition	51	3153
"	J. B. Schwartz's 1st Addition	51	3192
"	C. T. Crandall Addition	52	3215
"	Glendale Addition	54	3340
Crystal City	Bulah View Plat	52	3318
Cottrellville	D. Lester's Sub. of pt. of Sec. 1	49	3059
Crystal Falls Resort	Plat	46	2837
Central Park	Plat	50	3121
Carney	Plat	51	3163
Cascade Springs	Plat	53	3312
Chesaning	Mason's Addition	53	3327
Cloverville	Plat	54	3391
Crystal Lake	Elizabeth Sisson Addition	56	3503
Charlevoix	Mason's 2d Addition	57	3577
Calkinsville	Plat	58	3621
Cherry Beach	Littlefield Sub. of part of P. C. No. 156 and 308	58	3636
Clay	O'Brien's Sub. of a portion of lot 2, Harson's Island, Township of Clay	59	3700
Central Lake	Covert's Addition	60	3729
"	Covert's 2d Addition	63	3842
"	Hastings' Addition	64	3951
"	Covert's 3d Addition	64	3983
Carp Lake	Plat of	60	3756
Conway	Estate of Wm. E. Dodge Addition	60	3764
Charlotte	Lincoln Park Addition	61	3814
Clio	Curry & Stages' Addition	63	3864
Constantine	Hydraulic Co.'s Addition	63	3885
Coleman Village	Fraser's Addition	64	3959
Delton	J. A. Bush's 1st Addition	41	2540
"	Blackman & Bush's Addition	57	3581
Dearborn	Law's Sub. of part of lot 3, Military Reserve	42	2579
Detroit	Moran & Croul's Sub. of northeasterly 50 A. Sec. 22, 10,000 Acre Tract	40	2491
"	Dickinson's Sub., part of O. L. 10, N. of Magnolia street and W. of National Ave. of Sub. of P. C. 25, R. C. Lognon farm	40	2499
"	Scovell's Sub. of W. ½ frac. Sec. 2, T. 2 S., R. 11 E.	40	2502
"	Elfbrink's Sub. of lots 14 and 15 of Hall & Ingersoll's Sub.	40	2508
"	Wm. B. Stone's Sub. of part of O. L. 15, Sub. of part of Sec. 31	40	2510
"	Potter's Sub. of N. ½ of O. L. 22, and part of O. L. 23, Lieb farm	40	2512
"	Sibley Place Sub. of part of the Thompson farm N. of G. T. R. R.	41	2515
"	A. W. Kelley's Sub. of lots 508 to 517 of J. W. Johnson's Sub. of Porter and Campau farms	41	2520
"	Dassow's Sub. of part of S. ½ of lot 41 of Sub. of P. C. 30, N. of Toledo Ave.	41	2521
"	Bratshaw's Sub. of part of N. ½ of lot 42, E. of E. line of John R. St.	41	2527
"	Mary A. Damm's Sub. of P. Cs. 727 and 729, N. of Grand River ave.	41	2539
"	Stoepel's Sub. of part of lots 7 and 8 of O. L. 4, Dequindre farm	41	2548
"	Scripp's Sub. of part of Woodbridge farm, N. of G. T. R. R.	42	2582
"	Davock's Sub. of part of O. L. 193, L. Beaubien farm, S. of Theodore street	42	2583
"	Sub. of P. C. No. 171	42	2589
"	Starring's Sub. of lots 7, 8, 9, 11 and 12 of Sub. of P. L. 53, Abbott St.	42	2608
"	Palmer's Sub. of E. ½ of lot 7, lying N of Champlain St., Lieb farm	42	2609
"	Mrs. Klein's Sub. of lot 30 of Sub. of Geo. Hunt farm, P. C. 182	42	2613
"	Courtney's Sub. of lots 9, 10 and 11 of Hall and Ingersoll farm	42	2615
"	Clark, Lichty, Itsell and King's Sub. of part of ¼ Sec. 59, 10,000 Acre Tract	42	2616
"	Ferry and Moran's Sub. of blocks G, H, I and J and N ½ block F, Chas. Moran farm	42	2617
"	St. Aubin ave. extension	42	2620
"	Sub. of lots 94 and 95 of Bradish & Hubbard's Sub. of P. Cs. 378 and 474, N. Michigan ave.	42	2621
"	Ferry and Lyster's Sub. of lots 39 to 45, A. Beaubien farm	42	2640
"	Ferry and Lyster's Sub. of blocks 32, 34, 35, 36, 37 and 38, A. Beaubien farm	43	2641
"	Gray's Sub. of part of lots 9 and 10 of back concession, P. C. 19, Beaufait farm	43	2662
"	Lewis, Crofoot and McBride's Sub. of lots 552, 553, 554, 555, 556, 569, 570, 571, 572, 573 and 574 (and alley between said lots) of J. W. Johnson's Sub. of Porter & Campau farm	43	2663
"	O'Keefe and Kinsella's Sub. of O. L. 67, McDougall farm	43	2693
"	Sub. of O. L. 83 and 85 of Sub. of McDowell's farm, N. Gratiot	44	2708
"	Jerome and Daley's Sub. of lots 96 to 102, and 105 to 119 of Sub. of lots 18 to 22 and S. part of 23 inclusive	44	2711
"	Marx and Smith's Sub. of E. part of lots 31 and 32, Meldrum farm, P. C. 18	44	2720
"	Mary Dunn Roe's Sub. of part of lot 43, of the Labrosse farm	44	2721
"	Aberle and Fox Sub. of part of lot 10, P. C. 182, Maurice Moran farm	44	2722

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Detroit	Haug and Gorton's Re-Sub. of lots 1, 2, 3, 4 and 5 of L. L. Pulford's Sub. of part of O. L. 39 and 40	44	2754
"	Black's Sub. of O. L. 79, 80 and 81, P. C. 562, J. B. Campau farm	44	2764
"	Mill's Sub. of part of L. Chapoton farm, P. C. 573	44	2765
"	Potter's Sub. of part of O. L. 61, Jos. Campau farm, P. C. 609	44	2766
"	Sub. of O. L. 32, P. C. 30 (Gray, trustee)	45	2767
"	Claxton and Ley's Sub. of Secs. 27 and 34, T. 2 S., R. 9 E., N. of M. C. R. R.	45	2781
"	Claxton and Ley's Sub. of Secs. 27 and 34, T. 2 S., R. 9 E., S. of M. C. R. R.	45	2782
"	Bela Hubbard's Sub. of R. C. of P. C. 77, N. of Canfield Ave.	45	2786
"	White's Sub. of S. part of lot 6 of Sub. of P. C. No. 45	45	2790
"	Banman's Sub. of part of O. Ls. 40 and 41 of part of lot 51, C. Banman's Sub. Hunt farm	45	2800
"	White's Sub. of lots 56 and 57, St. Aubin farm	45	2809
"	De Bo's Sub. of lots 34 and 35 of pt. of Eureka Iron and Steel Works Sub.	45	2813
"	De Bo's Sub. of the N. part of lot 28 of the Eureka Iron and Steel Works Sub. of pt. of Sec. 29, T. 3 S., R. 11 E., lying W. of Detroit, Monroe & Toledo R. R.	55	3402
"	Robt. Hosie's Sub. lot 524 J. W. Johnston's Sub. Porter and Campau farm	46	2839
"	Robt. Hosie's Sub. lot 544 J. W. Johnston's Sub. Porter and Campau farm	46	2840
"	Henk's Sub. N. pt. of lot 5 and pt. of Sub. of O. L. 5, Beaufait farm	46	2845
"	Addition to Ferguson's Sub. P. C. 114 S. of River Rouge, etc.	46	2847
"	Sheehy and Coleman's Sub. pt. of P. C. 340 and pt. of J. L. Riopelle farm	46	2848
"	Canfield's Sub. of O. L. 101, Sub. of Cass farm	46	2850
"	John. M. Nichols' Sub. of lots 506, 507 and 527 of J. W. Johnston's Sub., Campau farm	46	2853
"	Geo. M. Gregory's Sub. on Mullett farm	46	2856
"	Howe's Sub. of pt. of E. ½ of S. W. ¼, Sec. 21, T. 1 S., R. 12 E.	46	2859
"	Oakwood on P. C. 50, 524 and 119, River Rouge	46	2865
"	Reyner and Stoll's Sub. of lots 24, 25, 26 and 27, Morell's Sub. P. C. 729	46	2866
"	Follbaum's Sub. south of lot 3, Joseph Barron estate, P. C. 40	46	2871
"	W. H. Ellis' Sub. of pt. of O. L. 8 of pt. of Sub. of O. L. 7, Mullett farm	46	2872
"	Maurice's Sub. of lots 49 to 56 of Hopson's Sub. of P. C. 19	46	2877
"	Brewer's Sub. of S. pt. of W. 30 acres of P. C. 678, N. of Gratiot Ave.	46	2882
"	Folbaum's Sub. of O. L. No. A. P. C. 340	47	2899
"	Sub. of W. pt. of Sub. of O. L. 3 of Sub. of Dequindre farm	47	2904
"	W. R. Newkirk's Sub. of lot 34 of Morris and Ennis's Sub. pt. of Sec. 9	47	2905
"	Roehm's Sub. of P. C. 20	47	2910
"	Aberle and Fox's Sub. of pt. of O. L. 10, M. Moran farm	47	2912
"	Theo. A. Reyer's Sub. of J. W. Johnson's Sub. of Campau farm	47	2914
"	Wyman's Sub. of pt. of Sub. of P. C. 726, Godfroy farm	47	2937
"	Hanneman's Subdivision	47	2947
"	Newkirk & Carling's Sub. of pt. of Morris & Ennis Sub.	47	2952
"	Boe's Sub. of E. pt. of S. pt. of O. L. 11, L. Moran farm	48	2963
"	Sub. of lots 1 to 11 and 16 to 22, E. Robinson's Sub. O. L. 15, 16, Guion farm	48	2964
"	The Gratiot Sub. of lot 7, L. Chapoton farm, P. C. 573	48	2987
"	Norton Ladue's Sub. O. L. 28, P. C. 30	48	2988
"	Jacob Galster's Sub. lot 15, P. C. 182, M. Moran farm	48	2989
"	Sub. of pt. of O. L. 25, Lieb farm	48	2993
"	Schwartz's Sub. of O. L. 45, St. Aubin farm	48	2995
"	Aikman & Frolick's Sub. on M. Moran farm, P. C. 182	48	2996
"	Chas. Mann's Re-Sub. of lot 13 Goodrich & Burton's Sub.	48	2998
"	Fred Lemkie's Sub. of pt. of O. L. 32, P. C. 182	48	2999
"	Potter's Sub. of pt. of O. L. 61, Jos. Campau farm	48	3001
"	Hannan's Belt Line Addition, pt of P. C. 678	48	3009
"	Itsell's Re-Sub. O. L. 83, and other lands, McDougall farm	48	3010
"	McLaughlin's Sub. of lot 7, H. & I's Sub. of Hall farm	48	3011
"	McGregor's Re-Sub. of Norton & Ladue's Sub of O. L. 28, P. C. 30	48	3012
"	Fox & Chester's Sub. of lot 97, P. C. 574	48	3016
"	Dorothy Place Sub. of lot 12, Maurice Moran farm	48	3017
"	Zieteck's Sub. of E. Robinson's Sub. of O. Ls. 15 and 16 Gouin farm	49	3021
"	Stephen's Sub. of T. J. and D. J. Campau's Sub., Secs. 29 and 30, T. 1 S., 12 E.	49	3101
"	McLaughlin's Sub. of pt. of O. Ls. 37 and 38, Sub. of Baker farm	49	3023
"	Chas. C. Hopkin's Sub. of pt. of lots 13 and 14, Forsythe farm	49	3039
"	Corliss & Andrew's Sub. on Labrosse farm	49	3058
"	Crossman & Cushing's Sub. of of P. Cs. 47 and 583	49	3061
"	Grantor's Sub. pt. of O. Ls. 3 and 4, of Sub. of P. C. 60, T. 2 S., R. 4 E.	49	3063
"	Fisher's Sub. of O. Ls, 5 and 6, ¼ Sec. 45, 10,000 Acre tract	49	3066
"	Aberle's Sub. of lot 27, M. Moran farm, P. C. 182	49	3070
"	Duffield & Dunbar Sub. of lot No. 1, ¼ Sec. 45, 10,000 Acre tract	47	2909
"	Chandler's Sub. of pt. of O. L. 3, P. C. 238, Lafferty farm, north of G. T. R. R.	49	3078

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Detroit	Zender's Sub. of pt. of lots 16, 17 and 18, Lieb farm, P. C. 15, and pt. of Hunt farm, P. C. 182	49	3081
"	Taperts' Sub. of lot 26 of Myles' Sub. of part of lots 16, 17 and 18, Lieb farm	49	3082
"	Petz' Sub. of O. L. 36, Geo. Hunt farm, P. C. 182	49	3083
"	Summer's Sub. of Blk. 1, Sub. of O. L. 2 P. C. 228, Lafferty farm	49	3084
"	Mary Manguen's Sub. of pt. of O. L. 12, Sub. of Louis Moran farm	50	3085
"	Noah's Sub. of O. L. 22 Chene farm, north of Gratiot Ave.	50	3112
"	Brush's Sub. on P. C. 260, north of Michigan Ave.	50	3115
"	Hubbard & Dingwall's Sub. of S'ly part of lot 17, rear conc'n P. C. 729	50	3119
"	Hubbard & Dingwall's Sub. of lots 527 to 658, J. W. Johnston Sub., Porter & Campau farm and other	50	3120
"	Hubbard & Dingwall's Sub. of N'ly pt. of lot 9, P. C. 727	50	3123
"	Aberle's amended plat of Sub. of lot 27, M. Moran farm, P. C. 182	50	3140
"	Aberle's Sub. of pt. of lot 13, P. C. 182, Maurice Moran farm	51	3166
"	T. A. Schulte's Sub. of lot 39, and pt. of lot 40, Meldrum farm	50	3141
"	John W. Fox's Sub. of pt. of lots 3 and 4 of Sub of lots 2 and 3 P. C. 19, and other lands	51	3162
"	Chr. Dimitios' Sub. of pt. of Sub. of P. C. 573, northwesterly of Gratiot Ave.	51	3167
"	McCreary & Lerch's Sub. of pt. of L. Moran farm, O. L. 2	51	3186
"	Hosie's Sub. of lots 584 to 588, inc. of Johnson's Sub. of Porter & Campau farm	51	3199
"	Chandler's Sub. of O. L. 7, of Theo. J. and D. J. Campau's Sub. of Secs. 29 and 52 and other land	52	3207
"	Hunt's Sub. of S. ½ of lot 21, Meldrum farm	52	3210
"	Klasmann's Sub. of pt. of P. C. 573, between Gratiot and Mack Aves.	52	3230
"	Brush's Sub. of S'ly 314 feet of the W'ly ½ of the rear concession of P. C. 260, lying north of Toledo Ave.	52	3236
"	McMillan & Whiting's Sub. of O. L. 44, of the Sub. of P. C. 30		3237
"	McMillan & Whiting's Sub. of lots 1, 2, 3, 4, 14, 15 and pt. of lots 5, 12 and 13 of Bush's Sub. of N. C. 260, between the Chicago Road and M. C. R. R.	52	3242
"	L. E. Maire's Subs. on O. L. 37, Meldrum farm, P. C. 18, in T. 1 S., R. 12 E.	52	3244
"	Stanton's Sub. of all that part of P. C. 473, known as the Stanton Farm, lying north of the north line of Kirby Ave.	52	3250
"	H. P. Baldwin's Sub. of part of lots 221 and 223 and vacated alley Sub. of Park lot 4 and part of lot 1, Park lot 5	52	3260
"	Frank D. Hovey's Sub. of O. L. 4, L. Moran farm	52	3262
"	Lothrop & Duffield's Sub. of part of ¼ Sec. 56, 10,000 acre tract, Detroit and Greenfield	53	3323
"	Moore's Sub. of pt. of lot 1, Sub. of lot 20, P. C. 729	53	3328
"	Schroeder's Sub. of the north 447 40-100 ft. of lot 17 of Theo. J. & Dennis J. Campau's Sub. of fractional Secs. 29 and 32	53	3332
"	Moore's Sub. of lots 575 to 579 inclusive except the west 20 ft. of each of said lots of J. W. Johnston's Sub. of the Porter & Campau farms north of Chicago Ave.	54	3334
"	Meginnity & Kinnican's Sub. of lots 580, 581, 582, 583 and west 20 ft. of lots 575, 576, 577, 578 and 579, and alley between said lots of J. W. Johnston's Sub. of the Porter and Campau farm north of Chicago Ave.	54	3335
"	William's Sub. of O. L. 27 of the Sub. of P. C. 30	54	3337
"	Eli Barkmue's Sub. of the south 575 ft. of lot 38, P. C. 30	55	3354
"	Jessie R. Pugh's Sub. of the N'ly pt. of the east ½ of block 7 of the Sub. of the Lieb farm, P. C. 15	54	3363
"	McGraw's Re-Sub. of lots 16 and 17 in block 3 and lots 11 to 23 inclusive in block 2, together with the alley and part of 23d street as shown by red lines and marked vacated, of the Re-Sub. of blocks 1, 2, 3 and 17 of McGraw's Sub. of part of fractional Sec. 2, T. 2 S., R. 11 E.	54	3374
"	Hopkins & Cowles' Sub. of block 7, Chene farm	54	3383
"	Candos' Sub. of lots 18 to 25 inclusive and north 17 ft. of lot 17, and vacated alley of the Sub. of lot 4, Collins farm	55	3418
"	Andrews & Warren's Sub. of pt. of Riopelle farm, between Farnsworth St. and Ferry Ave.	55	3420
"	Schwartz Sub. of pt. of P. C. 573, between Gratiot and Mack Ave.	56	3488
"	Demass' Sub. of the N. 145 ft. of the S. 180 ft. of O. L. 22, Forsyth farm	56	3517
"	Waltz Sub. of pt. of O. L. 32, 33 and 34, Sub. of George Hunt farm	56	3522
"	Breitmeyer's Sub. of lots 1, 2, 3, 4 and alley in rear adjoining of Breitmeyer's Sub. of north pt. of lot 102 of Hobson's Sub. of pt. of P. C. 19	57	3568
"	Rindskoff's Van Dyke Ave. Sub. of pt. of P. C. 390	57	3574
"	McLaughlin's Sub. of the south 56 ft. of the east 150 ft. of O. L. 39 and the north 86 74-100 ft. and the north 125.26 ft. of the south 181.26 ft. of the east 150 ft. of O. L. 38, Baker farm	57	3582
"	Gladewitz Sub. of lots 27 and 28 and the northerly 23 99-100 ft. of lot 26 of the Sub. of the Geo. Hunt farm south of Gratiot Ave.	58	3611

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Detroit	Adele Campau Thompson Sub. of O. L. 59 of the Sub. of P. C. 609 known as the Jos. Campau farm	59	3663
"	Louise V. Hanes Sub. of O. L. 57 of the Sub. of P. C. No. 609, known as the Jos. Campau farm	59	3664
"	Daniel J. Campau's Sub. of O. L. 60 of the Sub. of P. C. 609, known as the Jos. Campau farm	59	3665
"	Adele Campau Thompson's Sub. of O. L. 41 of the Sub of P. C. 609, known as the Jos. Campau farm	59	3681
"	Lothrop & Duffield's Sub. of part of ¼ Sec. 55 and 56, 10,000 acre tract	59	3684
"	Bayer's Sub of O. L. 74 of the Sub. of the McDougal Farm, N. of Gratiot Ave.	60	3709
"	Jno. Affeld's Sub. of lots 15 to 22 inclusive, Blk. H and alley between said lots of Brush's Sub. of P. C. 260, between Michigan Ave. and Horatio St.	60	3710
"	D. M. Ferry's Sub. of O. L. 194 and lot A of T. W. Palmer's Sub. of O. L. 196, also the north 20 75-100 feet of lot 8 of out lot 192, L. Beaubien farm	60	3712
"	Bonninghausen's Sub. of O. L. 14 and 15. Leib farm, P. C. 15	60	3722
"	J. P. Coplin's Sub. of lots 15 to 26 inclusive of the Sub. of O. L. 22 and 23, P. C. 30	60	3724
"	Trainor's Sub. of lots 10 and 11 and northerly 24 95-100 ft. of lots 12 and 13 of the Commissioners' plat of O. L. 15 and 16 of the Sub. of P. C. 729, south of Grand River Ave.	60	3738
"	Burdino & Burk's Sub. of part of P. C. 114, being a point of land lying west of the Detroit and Monroe road and east of Halkiner St.	60	3753
"	Perrin's Sub. of lots 92, 93, 94, 95, 96, 97, 98, 99 and 100 of Sanderson's Sub. of O. L. 50, 52 and 53, Jos. Campau farm, P. C. 609	60	3760
"	Jessop & Tyler's Sub. of lots 3 and 4 of the Van Dyke farm, lying south of Milwaukee and north of Gratiot Ave.	61	3769
"	F. B. Hooper's Sub. of lots 2 and 3, ¼ Sec. 46, 10,000 acre tract	61	3788
"	Buesser & Daniel's Sub. of lot 6 and part of lots 5 and 7, O. L. 7, of Mullett farm	61	3790
"	Kean's re-subdivision of lots 17 and 18 in Blk. 1, Bushy's Sub. of P. C. 171	61	3796
"	Jno. W. Fox's Sub. in P. C. 10, south of Gratiot Ave.	61	3810
"	Karrer & Berockbock's Sub. of 2 25-100 acres of O. L. 32 of P. C. 182, M. Moran farm	61	3811
"	Henry M. Duffield's re-subdivision of Blk. 1, of Jerome Duffield's & Reeder's Sub. of E. 354 ft. of P. C. 39	61	3830
"	Merdian's Sub. of N. 2 acres of O. L. 23, P. C. 18. Meldrum farm	62	3845
"	Ward's Sub. of part of the B. Chapoton farm, N. of Heidetberg St.	62	3855
"	Geo. Bloss' Sub. of part of O. L. 6, 7 and 8, of Sub. of O. L. 2 and 3 of rear concession of P. C. 19, Beaufait Farm	62	3887
"	Apel's Sub. of part of lots 24, 25 and 28 of Newbold's Sub. of eastern part of P. C. 678, between Mack and Gratiot aves.	63	3891
"	Second plat part of the Walter Crane Farm, P. C. 39, between P alley south of Fort st. and Harvey ave.	63	3898
"	Third plat Sub. of part of Walter Crane's farm, P. C. 39, lying north of Fort st.	63	3901
"	Halpin and Healy's Sub. of lot 1 of Wm. B. & J. B. Moran's Sub. of plat of P. C's 10 and 152	63	3904
"	Hesselbacher's Sub. of lots 1, 2 and 36 of the north 1,510 ft. of P. C. 152, lots 5, 6, 7 and 8, block 19 and lots 1, 2, 3, 4 and 5, block 20 of lot 16, R. P. Louise's Sub. of part of P. C's 337 and 257	63	3905
"	Sub. of lots 12, 13, 14 and 15 of E. Robinson's Sub. of O. L. 15 and 16, Guoin farm	63	3911
"	Armstrong's Sub. part of O. L. 189, north of Canfield ave., L. Beaubien farm	63	3931
"	E. M. Voight's Sub. of Voight Park farm, part of ¼ sec. 36, 10,000 acre tract	63	3938
"	Ferry's Sub. of part lot 40 and lots 1 to 18 inclusive of Farnsworth's Sub. of Park lots 38 and 39	63	3961
"	Sub. of lots 1 to 8 inclusive and vacated alley in rear of said lots of McLaughlin's Sub. of part of out lots 38 and 39, Baker farm	64	3964
"	J. M. Brewer's Helen ave. Sub. lot 8, P. C. 573, L. Chapoton farm, north of Gratiot ave.	64	3979
" (vicinity of)	Dan. Scotten's Sub of P. C. 32 and pt. of 368, north of Dix road	50	3118
" "	S. Crawford's Sub. of lots 64 and 65 and pt. of 66 of Francis Crawford's Sub., Fort tract	50	3122
" "	Philippart's Sub. of pt. of P. C. 114 east of Detroit and Monroe road	50	3136
" "	Hoben & Sand's Sub. lots 11, 12, 13 and lot D of frl. Sec. 31 and 32, Emily Campau's Sub. of frac. parts of Sec. 31 and 32, T. 1 S., R. 12 E.	52	3229
" "	Nall's Sub. of pt. of P. C. 40, lying south of Michigan ave., township of Springwell's	52	3238
" "	Burns' Sub. of that part of lot 7 lying south of Dix road of the Sub. of P. C. 60, Springwells	52	3239
" "	Krausmann's Sub. of the s'ly 146 26-100 ft. of the w'ly 120 ft. of O. L. 45, St. Aubin farm, and of lot 28 of Morasse's Sub. of pt. of lot 44, St. Aubin farm	52	3240

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Detroit (vicinity of)	Lovett's Sub. of lots 12, 14, 16, 18, 20, 22, 24, 26, 28, 30 and 32 of Scotten & Lovett's Sub. of all those parts of P. C. 267 and 270 lying between Fort street and D., M. & T. R. R., and west of Waterman ave., Springwells	52	3241
" "	Wagner Bros. Sub. of O. L. 5 and the north ½ of O. L. 6, Sub. of that pt. of P. C. 719 lying e'ly of Martin st., also the north 289 34-100 ft. of O. L. 4, Sub. of P. C. 266, Springwells. T. 2 S., R. 11 E.	52	3248
" "	Kohler's Sub. of pt. of lot 2 of the Sub. of ¼ Secs. 39, 40, 41, 42 and 59, 10,000 acre tract	53	3322
" "	L. Grundy's Sub. of the north pt. of lot 8 of the Sub. of lots 5, 6, 7, and 8 in ¼ Secs. 40 and 41, 10,000 acre tract, Hamtramck	53	3324
" "	Lehmann & Eichbauer's Sub. of the north 6 acres of lot 16, Sub. of ¼ Sec. 39 to 41 inclusive, also Sec. 59, 10,000 acre tract, Hamtramck	53	3325
" "	A. Hesselbacher's Sub. of the north 1,510 ft. of the front concession of P. C. No. 152, Hamtramck	53	3330
" "	McAllister's Sub. of lots 134 and 141 of Daniel Scotten's Re-sub. of P. C. 32, and east pt. of P. C. 268, Springwells	53	3333
" "	Schulte & Kramer's Sub. of O. L. 37, Van Dyke farm, Hamtramck	54	3336
" "	J. B. Moloney's Sub. of pt. of the military reserve, township of Springwells	54	3344
" "	Robert M. Grindley's Sub. of pt. of P. C. 260 lying south of center of Holden boulevard, Springwells	54	3345
" "	Merrill Add. to Highland Park on ¼ Secs. 6 and 15 of the 10,000 acre tract, T. 1 S., R. 11 E., Greenfield	54	3347
" "	Burke & Riopelle's Sub. on O. L. 1, 2, 3, 4 and 5 of Ponpard's estate on P. C. 25 in Ecorse, T. 2 S., R. 11 E.	54	3348
" "	Burke & Burdewo's Sub. on P. C. 114 in Ecorse, T. 2 S., R. 11 E.	54	3349
" "	Robert M. Grindley's Sub on w. ½ of O. L. 3 of the Sub. of P. C. 60 in Springwells, T. 2 S., R. 11 E.	54	3350
" "	Harsha's Sub. of lot 4, ¼ Sec. 60, 10,000 acre tract, Hamtramck	54	3361
" "	Dupois, Blay & Kentle's Sub. of O. L. 62, Van Dyke farm, 10,000 acre tract, Hamtramck	54	3362
" "	De Witt H. Taylor's Sub. of lot 7 and s'ly part of lot 8, ¼ Sec. 45, 10,000 acre tract, Greenfield	54	3364
" "	Kenwood Sub. of lots 10, 13, 14, 15 and all that part of lots 11 and 12 lying w'ly of the D., G. H. & M. R. R., ¼ Sec. 38, 10,000 acre tract, Hamtramck	54	3366
" "	Youngblood, Casgrain & Cullen's Sub. of lots 8, 9, 10 and 11 of the Sub. of the rear part of P. C. 679, north of Gratiot Ave., Hamtramck	54	3371
" "	Rusch's Sub. of the east ½ of lot 3, P. C 219, Grosse Point	54	3380
" "	John M. Dwyer's Conant Ave. Sub. of e'ly 32 acres of ¼ Sec. 1, 10,000 acre tract, Hamtramck	54	3386
" "	Fairview Sub., being part of the north ½ of ¼ Sec. 16, 10,000 acre tract, township of Greenville	54	3387
" "	Macklenis Sub. of lot 16, ¼ Sec. 43, and part of lots 15 and 16, Sec. 58, 10,000 acre tract, Hamtramck	54	3388
" "	Owen & Bartlett's Sub. of the south 297 ft. of north 357 ft. of west 1380 54-100 ft. of ¼ Sec. 44, 10,000 acre tract, Hamtramck	54	3389
" "	Stroh's Sub. of that part of P. C. 644 north of Gratiot ave., Hamtramck	54	3392
" "	B. & J. Stroh's Sub. of part of lot 9 and lots 10 and 11, ¼ sec. 58, 10,000 acre tract, Hamtramck	55	3404
" "	Plat of Robt. M. Grindley's addition to Robt. M. Grindley's Sub. of part of P. C. 260, lying south of center of Holden Boulevard, Springwells and Resubdivision of part of the south portion of said Subdivision	55	3433
" "	Hood's Subdivision of a tract of land being a portion of P. C. No. 496 south of River Rouge	55	3435
" "	Frank C. Irvine's Sub. on southwest corner of frl. Sec. 27 in Hamtramck T. 1 S. R. 12 E.	56	3463
" "	Girardin & Foster's Sub. of the E. ½ of lot 20, and lots 21 and 22 Sub. of the Strong estate on north part of frl. Secs. 28 and 29, T. 1 S. R. 12 E. Hamtramck	56	3477
" "	H. R. Blackwoods Sub. of O. L. 1 of Yeoman's Add. to Highland Park, on ¼ Secs. 15 and 21 of the 10,000 acre tract in Greenfield, T. 1 S., R. 11 E.	62	3837
" "	Harrah's Dix Ave. Sub. of O. L. 4 on P. C. 60, S. of Dix Ave. in Springwells, and lots 20, 21, 58, 59, 97, 98, 125, 126, 165, 166, 193 and 194 of Granton's sub. in O. lots 3 and 4 of P. C. 60, T. 2 S. R. 11 east	62	3838
" "	Kengel's Sub. of lot 8, Military Reserve, T. 2 S. R. 10 E.	63	3910
" "	Columbian Subdivision	63	3949
" "	Aberle's Sub. of E'ly 30 ft. of w'ly ½ and that part of lots 1, 2, 3, 4 and 5, Sub. of E'ly ½, all of P. C. 725, and lying between Jefferson and Mack Aves., Grosse Point	64	3971
" "	Macklem's Sub. of lots 14 and 15, ¼ Sec. 43, 10,000 acre tract, Hamtramck	64	3974
Dowagiac	Mary E. Whitney's 1st Addition	42	2639
"	Hoyt & Gardner's 1st Addition	45	2777
"	Eva Hedden's 1st Addition	45	2778

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Dowagiac	A. C. King's Addition	46	2851
"	Cuddeback's Addition	47	2953
"	Hopkin's Addition	47	2906
"	Mary L. Whitney's Addition	49	3064
"	Daniel M. McCumber's Addition	49	3055
"	Lee's Addition	49	3056
"	J. M. Soule & Co.'s Addition	51	3194
"	Dr. McMaster's Addition	59	3667
"	Plat Zelner's Addition	59	3670
"	Solomon Curtis' Addition	59	3678
"	Mary L. Whitney's 2d Addition	61	3797
"	Jennie Jessop's Addition	62	3840
"	Jennie McMaster's 2d Addition	62	3842
"	Wm. M. Vrooman's Addition	63	3928
"	W. A. Stratley's Addition	64	3970
Durand	The Durand Land Co.'s Addition	41	2518
"	The Durand Land Co.'s 2d Addition	44	2737
"	The Durand Land Co.'s 3d Addition	44	2738
"	M. V. Russell's Addition	55	3439
"	J. C. Brand's 2d Addition	55	3440
"	C. E. Dennison's Addition	56	3478
"	The Durand Land Co. Sub. of O. L. F. of the Durand Land Co.'s 3d Add. to the Village of Durand	58	3648
"	The Durand Land Co.'s 4th Addition	59	3651
"	Durand Lumber Co.'s Sub. of O. L. D. Durand Land Co.'s 2d Add.	62	3879
Davison	E. W. Rising's 2d Addition	50	3148
"	Uptegraff & O'Leary's Addition	60	3765
Duryeas Point	Plat	52	3231
Diamond Lake Park	Plat	54	3379
Deerfield	Henry Goss's 2d Addition	57	3546
Dundee	Peabody's Subdivision	60	3747
Deckerville	Black & Vincent's Addition	64	3969
"	Black & Vincent's Addition	64	3985
East Bay	Plat	49	3060
East Bay View	Plat of	40	2501
East Lake	R. G. Peter's Addition	43	2654
East Elk Rapids	Rankin's Addition	49	3047
" "	Brands & Durkee's Addition	60	3722
" "	Elk Rapids Iron Co.'s 1st Addition	62	3881
East Saginaw	Emery's Addition	45	2797
" "	J. J. McTavish's Sub. O. L. 43, Glasby & Gallagher's Addition	48	2980
" "	Sanford & Lawrence's Addition	51	3197
East Urbanrest	Plat	51	3152
" "	First Addition	51	3165
Ecorse	Theeck's Sub of part of P. C. 851, S. of Dearborn road	42	2618
"	Bohn's Sub. of part of P. C. 667	44	2758
"	Engle's Sub. of part of P. C. 667	43	2670
"	Riopelle & Burke's Sub. on Poupard estate P. C. 29 and P. C. 114	46	2834
"	The Rouge Sub. Mackey & Hanman P. C. 667	48	2978
"	Livingston South Park Addition	61	3792
"	Debos Sub. of lot 29 and pt. of lot 28 of the Sub. of the Eureka Iron and Steel Works Sub. on Sec. 29 in the township of Ecorse	61	3806
Elk Rapids	Craw's 2d Addition	48	2973
"	H. H. Noble's Addition	62	3862
Elkton	Elizabeth Taylor's 2d Plat	47	2945
"	Snell's Addition	48	2962
"	H. E. & E. W. Myers' 1st Addition	62	3866
Escanaba	S. H. Selden's Addition	41	2551
"	Proprietor's Addition	42	2595
"	Hessell & Hentchel's Addition	52	3206
"	Proprietor's Addition	60	3744
"	Smith-Dunlap Addition	62	3865
Ewen	Plat of	47	2940
"	2d Addition	52	3246
"	Stewart & Frotler Addition	61	3784
"	4th Addition	61	3787
"	1st Addition	52	3247
"	3d Addition	57	3562
Edna Park	Plat of	57	3578
Ellsworth	Plat of	58	3602
Empire	Alysworth Addition	59	3705
"	Plat	63	3915
Englehart's Mount	Hope Ave. Sub. on N. E. ¼ Sec. 28, T. 4 N., R. 2 W.	63	3922
Estey	Plat	63	3940
Essexville	Vanden Boeche 1st Addition	64	3958
Fennville	Atwater's Addition	43	2703
"	Reynold's Addition	43	2704
"	McCormick's Addition	45	2828
Flushing	Smith's Subdivision	41	2570

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Frankenmuth	Jno. M. Hubinger's Addition	47	2948
"	John C. Wurth's Sub. of lot 1 Rupprecht's Addition	49	3074
Foster	Plat	51	3159
Flint	Robinson Place	52	3222
Fremont	Chas. Gibson's Addition	52	3223
Furnaceville	Park Addition	53	3277
Fountain		61	3823
Factory View		61	3824
Gladstone	South Shore Addition	44	2740
"	Central Avenue Addition	44	2741
"	The Goodman Addition	45	2788
"	Marble Addition	45	2808
"	Barnes' Bay View Addition	56	3474
Gladwin	Hanna's Addition	46	2855
"	Raymond & Chesser's Addition	47	2953
"	C. C. Fouch Addition	52	3219
"	Foster's Addition	57	3541
Gobleville	Lewis Addition	44	2751
Grand Haven	Akley's Subdivision	46	2880
"	Lake View Addition	46	2881
Grande Point	Subdivision No. 1 (Harsen's Island)	42	2581
"	Subdivision of part of Harsen's Island	48	3008
Grayling	Martha M. Brink's Addition	45	2796
"	Chalker's Addition	57	3535
Greenfield	Frazer's Sub. of S. E. ¼ of N. E. ¼, Sec. 9, T. 1 S., R. 11 E.	43	2664
"	Jerome Park Sub. of part of S. E. ¼, Sec. 12 and part of Wilcox Sub.	43	2669
"	Lerchon's Addition	45	2783
"	Duffield and Dunbar's Sub. of lot 1, Sec. 45, 10,000 acre tract	47	2909
"	Rice's Sub. of W. ¼ of S. ½ of S. W. ¼, Sec. 15, T. 1 S., R. 11 E.	48	2990
"	Palmer Park on Youngblood's Sub.	48	3002
"	Palmer Park Sub. of lots 1, 2, 3, 4, 5, 10, 11, 12, 13	48	3004
"	Re-sub. of blocks 22, 23, 24, 25 and 26 of Jerome Park Sub.	48	3014
"	McLaughlin Bros. Sub. of O. L. 4, and part of O. L. 5, ¼ Sec. 45, 10,000 acre tract	49	3077
"	Harvey's Sub. of Part of Scovill's Sub. of Frac. Sec. 2	50	3113
"	Wilkens and Willets Sub. of N'ly 20 acres of S. ½ of Sec. 25, 10,000 acre tract	50	3114
"	Lee and Thatcher's Sub. of N. ½ of N.E. ¼ of S. E. ¼ Sec. 9, T. 1 S., R. 11 E.	50	3117
"	W. L. Holmes Sub. of lots 10, 11, 12, 13, 14 and 15 of Montclair Sub. of part of ¼ Secs. 48 and 53, 10,000 acre tract	64	3975
Grosse Isle	L. D. Rucker's Sub. of part of L. D. Rucker farm, P. C. 555	44	2726
"	Louis D. Rucker's Sub. of part of L. D. Rucker farm, P. C. 555	44	2727
Grosse Pointe	Clairview Park of part of Geo. S. Davis' Sub. of P. C.'s 620, 621 and 393	40	2488
"	Noies' Sub. of P. C. 689, N. of Jeff. Ave. and S. of P. C. 388	41	2513
"	Hannan's Sub. of lot D. Rich'd LaMay estate, P. C. 124	41	2516
"	Cardieux's Sub. of lot 4 of Sub. of P. C. 300	43	2644
"	Charest's subdivision of lot 1, Rich'd LeMay estate, part of P. C. 688	44	2763
"	Re-sub. of lots 1 to 18 of Lakeland Sub of P. C. 586	47	2949
"	Lakeland Sub. of P. C. 586	48	2986
"	St. Clair Park Sub. P. C. 239, between Jefferson and Mack Aves.	55	3405
"	Troesters' Orchard Sub. of part of Lot 1, P. C. 724, and part of lots G and H, Lenway estate, P. C. 724	63	3892
"	S. C. Karrer's Sub. of part of P. C. 36	60	3743
"	Columbia Freund's Sub. of lots 26 to 33 inclusive, of Michael Cadieux estate. P. C.'s 506 and 564	63	3893
"	Jos. S. Visgers' "Spring Opening Sub." of a part of P. C.'s 638 and 687	63	3894
"	Lakeland Sub. of W'ly 204 feet of P. C. 586, S. of Jefferson ave.	63	3895
"	Points View, Jos. S. Visger and Edgar J. Hetching's Sub. of that part of lot 10 of Sub of E. ½ of P. C. 321, between Jefferson Ave. and Lafferty road	63	3907
"	Lakeland Sub. of E'ly 204 ft. of P. C. 586, S of Jefferson ave.	63	3900
"	Aberle's Sub. of part of lots 6 and 7 of E. ½ of P. C. 725	63	3907
"	Dennee & McAllister's Jefferson Ave. River View Park, Sub. of part of P. C.'s 126-127	64	3977
Grand Ledge	Riverside Addition.	54	3384
Gulliver	Peninsula Land Co's. Plat	51	3178
Grover Park	Plat.	59	3708
Gould City	Plat, being all of the S. W. ¼ of N. W. ¼ Sec. 28, T. 43 N., R. 11 W.	60	3727
Grove Park	Subdivision	60	3754
Grant	Squier & Burril's Addition	62	3872
Grand Rapids	Lincoln Park Addition	40	2504
"	Campbell and Underwood's Replatted Addition	40	2505
"	Bouwmeester's Subdivision	40	2506
"	Grove Park	41	2535
"	Earl's Subdivision of part of block 2, Drew and Brown's Addition	41	2536
"	Kellogg and Bemis Addition	41	2546
"	Weston and Meigs' Addition	41	2553

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Grand Rapids	Fisher's Subdivision of part lot 12, block 3 of Fisher's 2d Addition	42	2584
"	White's 3d Addition	42	2585
"	Houseman's Subdivision of lot 2, block 1, Geo. Campau Plat	42	2586
"	Wheeler's Addition	42	2587
"	Estelle's Addition	42	2591
"	Campbell and Underwood's Addition	42	2592
"	Munroe's Re-subdivision of block's 2, 3 and 5, and part of block 1, White's Addition	42	2593
"	Stocking's Addition	42	2607
"	Reuben H. Smith's Addition	42	2624
"	Van Leuwen's 2d West Side Addition	42	2635
"	Boss' Addition	43	2660
"	Briggs' Subdivision of block 8 of A. L. Skinner's Addition	43	2693
"	Raymond Park	43	2694
"	Silver Creek Addition	43	2698
"	Weston and Meigs' 3d Addition	43	2699
"	Weston and Meigs' replatted 2d Addition	43	2702
"	Stow and Parish's Addition	44	2712
"	Maris' Addition	44	2716
"	L. K. Rathburn's Sub. of lot 23 of block 2, Weston and Meigs' Addition	44	2717
"	Gildersleeve and Herrington's Subdivision of Lots 29 to 56, Southwick and Wright's Addition	44	2744
"	Frank Conlon's Alger Park Addition	44	2745
"	Wise and Carrier's Alger Park Addition	44	2747
"	Garfield Park Addition	44	2751
"	McKee and Morman's Addition	44	2753
"	Workmen's Addition	45	2769
"	Dunham Farm Addition	45	2770
"	Weston & Low's Addition	45	2771
"	Hudson's Addition	45	2824
"	Vander Stolpe's Addition	45	2825
"	Dolbee's 1st Dunham Farm Addition	45	2826
"	Elm Grove Addition	46	2857
"	Morgan's Addition	46	2884
"	Hoyt and Hooker's Addition	46	2885
"	Stow's Addition	46	2886
"	Mineral Springs Park Addition	46	2877
"	Briggs and Antisdale's Sub. of E. L. Briggs' Addition	46	2893
"	Ellen Reen's Addition	47	2927
"	Harrison Park Addition	47	2928
"	J. A. Gidding's Addition	48	2961
"	Patterson's Addition	48	2970
"	Coit and Rumsey's Addition	49	3086
"	Richards Park Addition	49	3076
"	North Park Place Addition	50	3128
"	Antisdel and Littlefield's Sub. of part of Coit & Curtis Plat	50	3138
"	H. P. Snyder's Addition	50	3143
"	R. C. Luce's Subdivision	52	3213
"	Luce & Hunt's Addition	52	3226
"	North Park Place Addition	52	3227
"	C. C. Comstock's Riverside Plat Addition	52	3228
"	Bear & Kirtland's Addition	52	3265
"	Albert's Addition	52	3266
"	Wieland's Addition	52	3267
"	Gilbert, Hopsons & Griffith Sub. of block 8 of Drew & Brown's Addition	52	3268
"	Gunn Addition	53	3271
"	Mary J. Finch Addition	53	3272
"	Mary J. Finch 2d Addition	53	3273
"	Mary J. Finch 3d Addition	53	3274
"	Dinsmore Addition	53	3274
"	Kirtland Addition	53	3275
"	Peck and Veenboer 4th Addition	53	3276
"	Moore's Banner Addition	53	3279
"	John B. White Addition	53	3280
"	Wallins Sub. of lot 1, Wallins Addition	53	3281
"	O. J. Merritt's Addition	53	3282
"	J. B. Hoskins Addition	53	3283
"	L. S. Boynton Addition	53	3285
"	H. E. Thompson Addition	53	3286
"	Miller Addition	53	3288
"	W. C. Hopson's Addition	53	3289
"	Pickett's Addition	53	3290
"	N. L. Avery's Addition	53	3291
"	O. W. Pettits Addition	53	3292
"	Ives & Luton Addition	53	3293
"	Fitzpatricks Addition	53	3294
"	Kellogg & Calkins Addition	53	3295

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Grand Rapids	Swentek & Whalen Addition	53	3296
"	Lamb & Floren West Side Addition	53	3297
"	Lamb & Floren East Side Addition	53	3297
"	Luton Addition	53	3298
"	J. F. Trouts Addition	53	3299
"	Summers Addition	53	3300
"	Reynolds & Franklin 3d addition	53	3301
"	G. A. Wolfs Addition	53	3302
"	Subdivision of Reynolds & Franklin's 2d Addition	53	3303
"	Nanninga & Mulder Addition	53	3304
"	Elston Addition	53	3305
"	Graffs Addition	53	3306
"	Kenwood Addition	53	3308
"	Caulfield's Sub. of Caulfield's 2d Addition	53	3309
"	Sweets' Subdivision	53	3310
"	S. H. Renington Addition	53	3311
"	J. A. Gidding, Hall St. Addition	53	3313
"	J. A. Gidding, 2d Addition	53	3316
"	Union Boulevard Addition	53	3314
"	Reynolds and Franklin's 4th Addition	53	3315
"	Wait and Gardner Sub. of blocks 17 and 20, Stewart's Addition	55	3400
"	Knapp & Richen's Addition	55	3425
"	N. W. Northrop's 5th Addition	55	3426
"	Mueller & Oesterle Sub. of part of block 18 of Stewart & Ives' Add.	56	3461
"	Richards' 2d Addition	56	3481
"	Butterfield's Subdivision	56	3482
"	Kamp's Addition	56	3483
"	C. C. Comstock's Diamond Addition	56	3485
"	Housman's Fair Ground Addition	57	3584
"	Campbell & Underwood, Windsor Park Addition	57	3585
"	Reynolds & Franklin, 2d Addition	57	3586
"	Weatherly Sub. of lots 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18 and N. ½ of 21 and 22 of Weatherly's Addition	57	3587
"	Visoki Addition	57	3588
"	Heald Addition	58	3589
"	Merritt's Subdivision	58	3590
"	Davis, Turner & Carroll Cherry Street Addition	58	3591
"	Hunter's Subdivision of lots 3, 4, 5, 6, and N. ½ of 1 and 2 of Innes McReynolds' Addition	58	3592
"	Pennell Fair Ground Addition	58	3593
"	Jackson's Sub. of lots 2 and 11, Boynton's & Judd's Lake Addition	58	3594
"	R. H. Stevens' Addition	58	3595
"	L. K. Bishop's Addition	58	3596
"	Belle Philo Addition	58	3597
"	Robinson's Subdivision of lots 13, 14 and 15, block 4, Smith's Addition to the city of Grand Rapids	58	3605
"	Kensington Addition	58	3606
"	Whyte's Fair Ground Addition	58	3607
"	Raymond & Rodenbaugh Bro's Addition	58	3608
"	John Dreiborg's Addition	58	3610
"	Gilders Leves Sub. of lots 27 and 34 of Reynolds & Franklin' 3d Add.	59	3654
"	East Street Addition	59	3655
"	O. S. Waters' Sub. of lots 4, 5 and 6 of Grove Street Sub.	59	3694
"	J. C. Wood's Sub. of lots 3 and 4, block 6, Van Buren & Turner Add.	59	3695
"	Murcer & Durkee Addition	59	3696
"	Mohl & VanAlstine's Addition	59	3697
"	Replatted Garfield Park Addition	59	3698
"	Andrew Whalen's Addition	59	3702
"	Freeman Godfrey's Addition	59	3703
"	Fralick & Worden, Sub. of lots 6 to 23 inclusive of Fralick & Worden's Addition to the city of Grand Rapids	61	3771
"	Eichelsdonfer Sub. of Evergreen addition to the village of East Grand Rapids	61	3772
"	Davis Turner & Carrol's 2d addition	61	3773
"	Benj. F. Barendsen Addition	61	3774
"	Bundy Addition	61	3775
"	Horton & Kirtland Sub. of A. B. and F. of Reynolds & Franklin's 4th Addition	61	3776
"	J. A. Gidding's Logan St. Addition	61	3777
"	Barnhart Sub. of part of block 2 of the Blakely Addition	61	3778
"	Sweet St. Sub. of Coit & Curtis plat	61	3795
"	Naegles 4th Addition	62	3867
"	Dr. H. G. Saunders' Addition	62	3868
" (vicinity of)	Ball & Dickenson's Subdivision	52	3264
" "	Eugene Robinson's Sub. of the S. W. ¼ of S. E. ¼ of Sec. 8, T. 6 N., R. 11 west	52	3269
" "	Visser Addition	58	3270
" "	Andre & Este's Sub. of H. M. Clements Sub. of a part of the N. E. ¼ of Sec. 12, T. 6 N., R. 12 W.	58	3287

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Hamtramck	Engel's Sub. or part of frac. Sec. 15, T. 1 S., R. 12 E.	40	2511
"	Alger Place, Subdivision on Sec. 43, 10,000 acre tract	41	2514
"	Russell and Bigelow's Sub., part of Sec. 43, 10,000 acre tract	42	2610
"	Rutter's Subdivision, part of Sec. 43, 10,000 acre tract	42	2611
"	J. E. Moeller's Subdivision, part of Sec. 43, 10,000 acre tract	43	2667
"	Oldes' Subdivision of lot 16 of R. Beaubien's Sub. of P. C. 10	43	2673
"	Oldes' Subdivision of lots 24 and 25, P. C. 723	43	2675
"	Rosa Hamburgher's Sub. of lots 594, and others of Craig and Maybury's Sub.	44	2724
"	C. W. Harrah's Re-sub. of part of ¼ Sec. 21, 10,000 acre tract	44	2759
"	Belt line Sub., part of P. C. 573, L. Chapoton farm and P. C. 678	44	2760
"	Maier and Wolf's Subdivision on N. ½ of S. E. ¼ Sec. 16, T. 1 S., R. 12 E.	44	2761
"	C. W. Harragh's Sub. E. ½ of E. ½ Sec. 21, 10,000 acre tract	44	2762
"	Wm. B. Wesson's Sub. of part of R. C. of P. C. 152	46	2832
"	Wm. B. and J. V. Moran's Sub. of part of P. C.'s 10 and 152	46	2858
"	Everding Sub. on P. C. 723	47	2929
"	De Vogelaer and Weyher's Sub. on P. C. 153	47	2938
"	Wm. B. Wesson's Sub. on P. C.'s 644 and 723	47	2929
"	Dupuis and Blay's Sub. on O. L. 62, Van Dyke's farm, P. C. 679	48	2967
"	Schulte's Sub. of lots 3 and 4, of Wm. B. Wesson's Sub. P. C. 152	48	2979
"	Callaway and Thomas Sub. on Sec. 37, 10,000 acre tract	48	2983
"	Crossman's Chene St. Sub. 10,000 acre tract	48	2985
"	Galloway and Butterfield's Sub. on fl. Sec. 28, T. 1 S., R. 12 E.	48	2991
"	Oak Park, Adolph Sloman's Sub. ¼ Sec. 23, 10,000 acre tract	48	2994
"	Oak Hill Rose and Sheehan's Sub. Sec. 21, T. 1 S., R. 12 E.	48	2997
"	Galloway and Butterfield's Sub. ¼, Sec. 43, 10,000 acre tract	48	3003
"	Geo. T. Abrey's Sub. on Secs. 28 and 29, T. 1 S., R. 12 E.	48	3006
"	Hart's Sub. of part of Holbrook's Sub. on Sec. 41, 10,000 acre tract	48	3007
"	Hannan's Belt line Addition, P. C. 678	48	3009
"	R. Rackham's Sub. P. C.'s, 100 and 679	48	3013
"	Harrah and Brandenberg's Sub., 10,000 acre tract	48	3015
"	Lyon's Sub. of O. Ls. 23 and 24 of part of Strong estate	49	3051
"	Zender's Sub. of P. C. 390, between Mack and Gratiot Ave.	49	3080
"	F. A. Schutte's Sub. of pt. of lots 1 and 2 Alberts Cranes Sub. of P. C. 644	50	3086
"	Rhon's Sub. of lots 25 to 30 of A. Crane's Sub. of P. C 644 and others	50	3116
"	Shipherd's Sub. P. C's. 10 and 679 Van Dyke's farm	50	3130
"	Wm. S. Crane's Sub. on Sub. of ¼ Secs. 39, 40 and C, 10,000 acre tract	51	3157
"	Davock's Sub. of S. ½ of lot 2, ¼ Sec. 60, 10,000 acre tract	57	3566
"	Potter's Sub. of the E. part of P. C. 390, N. of Gratiot Ave.	63	3896
"	Chandler Ave. Sub. of Park, lot 5 of Sub. of Sec. 57, 10,000 acre tract	64	3981
Hastings	Kenfield's 2d Addition	47	2897
Herrington	Plat of	44	2709
Highland Park, *Wayne Co.*	Yeaman's addition	47	2922
	Geo. W. Radford's Addition	61	3807
Highland Park, *Wayne Co.*	Black's Addition	51	3189
Highland Park, *Wayne Co.*	Wright's & Strasburg's Add. in 10,000 acre tract in T. 1 S., R. 11 E.	61	3801
Highland Park, *Kalamazoo Co.*	Plat	60	3730
Harvey	Vannier & Hager's Re-plat	51	3149
Holland	Bay View Addition	51	3159
"	Doormink's Sub. of lots 1 and 8, Blk. B.	56	3580
"	Post's 1st Addition	60	3724
"	Riverside "	61	3789
"	Bosman's "	62	3841
Harriette	Gaston Campbell's Addition	57	3090
"	Ogden's Addition	57	3564
Hunt's Spur	Plat	57	3680
Highland	Crouse's Subdivision	55	3434
Houghton	Ruppes' Addition	56	3492
Holbrook's Resort	Laselle Island, Lee Cheneaux	57	3540
Hart	Wigton's Addition	51	3185
Hancock	Quincy Addition	58	3331
"	Supervisors Addition of Block 17	63	3889
Hill Creek	Thomas Nester's Subdivision	47	2897
"	Gunlik & Bergland's 1st Addition	60	3781
Hillsdale	Central Park Subdivision	41	2547
"	Ferris' Addition	42	2588
"	Brown's Addition	54	3357
Howell	Jewett's 2d Addition	40	2496
"	Snover's Osceola Addition	44	2707
Huron City	Langdon Hubbard's 1st Addition	44	2748
Hopkins	Gottlieb Hoffmaster's Addition	60	3708
Hackley Park	Chas. M. Steele's Addition	60	3732
"	Assembly Grounds Addition	60	3736
Huron Bay	Plat	60	3742

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Hart	L. C. Parnin's Addition	60	3757
Hubbard	N W ¼	62	3875
"	N E ¼	62	3876
"	S W ¼	62	3878
"	S. E ¼	62	3878
Harsen's Island	S. A. Lyon's Sub. of a portion of lot 3	63	3900
Harbor Springs	J. L. Morrice's Addition	64	3966
Idlewild	Hervey C. Parke's Sub. of Sec. 20, T. 5 N., R. 17 E.	42	2599
Imlay City	Frank Calkin's Addition	45	2755
Ingoldsdorf	Anderson's Addition	41	2542
Indianola Place	Plat	48	2962
Interior	Plat	46	2833
Interlochen	Plat	49	3024
"	The North Addition	49	3025
Ionia	Supervisor Hutchin's Addition	48	2951
"	Supervisor William's Addition	62	3852
Irondale	Plat	50	3146
Ironwood	Case & Longyear's 2d Addition	51	3150
"	Cemetery Plat	42	2626
"	Norrie Addition	45	2806
"	Park Addition	55	3438
"	Megan & Koening's 1st Addition	59	3666
Iron Mountain	Hamilton & Merryman's Addition	42	2602
"	Hamilton & Merryman's 2d Addition	49	3053
"	Hamilton & Merryman's 3d Addition	52	3259
"	Mineral Springs Park Addition	45	2857
"	Lumberman's Mining Co's 1st Addition	50	3103
"	Lumberman's Mining Co's 1st Addition	51	3184
"	Kimberly's 4th Addition	50	3133
"	Kimberly's 3d Addition	50	3134
"	Kimberly's 5th Addition	54	3382
"	St. Clair 3d Addition	51	3201
"	Lumberman's Mining Co's 2d Addition	55	3421
"	Highland Park	55	3431
"	Kimberly's 6th Addition	56	3569
Ishpeming	Excelsior Iron Co's 2d Addition	41	2541
"	Cleveland Iron Mining Co's 2d Addition	61	3793
" township	Lake Superior Iron Co's Subdivision	63	3920
Ithaca	Church's Addition	41	2576
"	Potts & Crawford's Addition	62	3846
Island Beach	Plat	62	3856
Jackson	West Lawn Addition	42	2634
"	Eaton's East Addition	45	2816
"	Geo. T. Smith's Addition	46	2884
"	Geo. T. Smith's Western Highland Addition	46	2879
"	G. M. Stanley's Addition	46	2891
"	Geo. T. Smith's Addition No. 2	47	2894
"	Rustic Hall Addition	50	3110
"	Merriman's Addition	51	3154
"	East Addition No. 5	54	3360
"	Rosedale Addition	55	3455
"	The Kirtland Addition	59	3674
"	Root's South Addition	59	3675
"	Hammond's Addition	59	3677
"	Jackson Land & Improvement Co's Sub. of blocks 9 and 10 and part of block 4 of Eggleston's Add.	62	3831
"	Hillside Sub. on S. E. ¼ of S. W. ¼ and S. W. ¼ of S. E. ¼, Sec. 27, T. 2 S. R. 1 W.	62	3832
"	The Northeastern Addition	62	3833
"	Jackson Land & Improvement Co's Sub. of blocks 2 and 7 and parts of blocks 1, 3, 4, 5, 6, 11 and 12 of Francis St. Add.	62	3834
"	Harmon Addition	62	3835
"	Prospect Addition	62	3836
"	Mrs. M. J. Smith's Wildwood Addition	63	3932
"	Malaney & Richards' Addition	63	3942
"	South Park Sub. of blocks 1, 2, 5, 6, 9 and parts of blocks 7 and 8 in Griswold's Addition	63	3943
"	Chlebus Addition	63	3944
Jennison Park	Plat	57	3576
Johnson City	Plat	51	3191
Jenisonville	Jenison's Addition	53	3278
Josephine	Plat	47	2957
Junction Place		45	2784
Kalamazoo	Davison "A." Trowbridge Place	40	2490
"	Henderson Park	44	2725
"	Balch and Hayes' Addition	44	2768
"	James A. Taylor's Addition	49	3041
"	Linden Park Addition	49	3042
"	Schied & Hayes' Addition	48	2960
"	Brush and Patterson's 3d Addition	49	3089

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Kalamazoo	Jane A. Dewing's Addition	50	3100
"	Walter Hock's Addition	51	3198
"	Martin's Addition	54	3367
"	Balch and Thompson's Addition	54	3368
"	McElroy's Addition	54	3372
"	Cavis Addition	55	3398
"	John den Bloyker's Subdivision	55	3416
"	Doubleday's Addition	55	3417
"	Kromdyk's Addition	56	3489
"	John Cavis	56	3490
"	Charles B. Hayes	58	3598
"	Hazard's Sub. of Sec. 14, T. 2 S., R. 11 W.	61	3818
"	Fairbank's Addition	61	3820
"	Humphrey's Sub. of Sec. 14, T. 2 S., R. 11 W.	61	3821
"	Humphrey's Addition	62	3878
"	Howard Plat	61	3822
"	Sprague's Addition	63	3929
"	Travis Subdivision	63	3923
Kalkaska	Henry D. Trim's Reserve No. 5	40	2500
Kenton	Plat	48	3019
Kinde	George D. Morden's Plat	43	2661
Kitchie	Thos. Nester's Subdivision	47	2898
"	Ayer Estate	59	3679
Lake Odessa	Clark's Addition	43	2697
"	Subdivision of O. L. 5	59	3692
Lake City	D. Reeder's 3d Addition	44	2749
"	Langley's Addition	58	3612
"	Sand's Addition	58	3613
Lansing	Becker's Addition	41	2568
"	O. F. Barnes' Sub. of Block 27	50	3132
"	Dayton's Addition	51	3157
"	Park Place	52	3209
"	Hall's South Side Addition	52	3220
"	Bement's Addition	54	3378
"	Hall's South Side Addition, Amended plat of	55	3399
"	G. S. French's Sub. of lots 2, 3, 4, 5, 6, 7, 8 and 9, Block 1 of J. M. French's Sub. on S. W. ¼ of N. E. ¼, Sec. 17, T. 4 N., R. 2 W.	55	3448
"	Longyear's Sub. of the N. ⅔ of E. ½ of block 16	58	3604
"	Rouse's Sub on lot 13 Seymour's Sub. on S. W. ¼ Sec. 10, T. 4 N., R. 2 W.	59	3659
"	Crowle's Sub. of lot 2, block 14, Townsend's Sub. of N. fl. ½ of Sec. 20, T. 4 N., R. 2 W.	59	3660
"	Robinson & Carrier Sub. of lots 1 and 2, block 25	60	3714
"	Englewood Park Addition	60	3739
"	Chas. Kudner's Addition	61	3768
"	Ramsey's Mich. Ave. Addition	61	3799
"	Beechenbrook's Addition	61	3804
"	Lansing Improvement Co.'s Addition	61	3813
"	Barnes & Rouse's Sub. of lots 18, 19, 20 and 21 of block 27	61	3817
"	Hudson's Addition	63	3908
"	Longyear's Addition	63	3906
"	Handy Home Addition	64	3967
Lake Antoine	Plat	50	3147
Lakeside Park	Plat	51	3160
Lakeside	Plat	51	3164
"	Amended Plat (See No. 3164, Vol 51 for original)	52	3255
Lowell	Boynton's Sub. of Blk. 8 and E. of Snell's Addition	52	3225
Lothrop	Northwood Addition	52	3234
Linwood	Map of 1st Addition	55	3408
"	Towles' Addition	58	3644
Lake Ann	Plat	57	3530
"	Lake's Addition	59	3687
Lewiston	Plat	57	3532
Lengsville	Plat	58	3645
Lemon Lake	Plat	47	2890
Lennon	H. L. Hollister's Addition	44	2730
Les Cheneaux		43	2674
Leslie	Clark's Addition	45	2811
Long Rapids		40	2498
Lucas	Plat	48	2984
Ludington	Frank Filer's Subdivision of part of Addition No. 2	48	2701
"	Manufacturers' Addition	60	3748
Lee's Point Resort	Plat	60	3741
Alfred M. Low's Gratiot Ave. Sub. of part of Secs. 22 and 23, known as P. C. 12, Hamtramck and Grosse Point		60	3770

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Lovetto		63	3903
Macatawa Park	In Ottawa County	40	2508
"	In Allegan County	40	2509
"	Harrington's Addition	49	3068
Maniton Beach		41	2556
Manistique	Riverside Addition	43	2658
"	Supplemental Plat of David Heffron's Addition	46	2868
"	Henry M. Canna's Addition	46	2869
"	Riverside Addition	46	2870
"	McCanna, Clark & Carey's Addition	49	3029
"	Oakland Addition	64	3986
Marine City	McCanna Bros. Addition	59	3673
" "	John A. and Melissa D. Wonsey's Addition	49	3075
" "	Scott's Sub. of pt. of Frac. Sec. 12, T. 3 N., range 16 E.	54	3356
" "	Cottrell's Sub. of part of Sec. 1, T. 5 N., R. 16 E.	41	2559
" "	McElroy & Pearce's Amended Plat	59	3635
" "	Woodworth Addition	63	3937
Marquette	Caroline Butt's Addition No. 2	40	2490
"	Moore and Sang's Addition	40	2497
"	Blemhuber's Addition No. 1	40	2507
"	Palmer's Addition No. 1	41	2525
"	Adam's Addition	41	2526
"	White's Addition	41	2562
"	Palmer's Addition No. 2	45	2794
"	Lakeview Addition	45	2817
"	Cochran's Addition	49	3045
"	Palmer's Addition No. 3	49	3050
"	Longyear's Addition	51	3172
"	Adam's Addition	51	3173
"	Champion Addition	54	3353
"	Leander C. Palmer's Re-plat of Lot 16, Craig's Addition	55	3412
"	North Marquette	56	3513
"	The Homestead Addition	60	3752
Marcellus	Worden & Shillitoe Addition	50	3137
"	Jone's 2d Addition	52	3251
"	Harriet A. Bridge's Addition	46	2874
"	Snyder's Addition	59	3669
Matchwood	Plat	45	2822
Marenisco	C. S. Curtis' Addition	43	2695
Marysville		41	2561
Mayville	Tubb's Addition	42	2627
"	Leonard Fox's 3d Addition	42	2628
"	Beechwood Annex	42	2629
"	Woodside Addition	42	2630
"	Lynnhurst Annex	47	2929
Menominee	Augustus Spies' 3d Addition	40	2495
"	Ludington & Carpenter's 2d Addition	41	2572
"	McLeod's 3d Addition	41	2573
"	Coleman Lumber Co.'s 1st Addition	42	2577
"	Ficht's 1st Addition	44	2789
"	W. G. Boswell's 2d Addition	48	2976
"	Peters and Morrison's 1st Addition	49	3027
"	Kirby Carpenter Co.'s 1st Addition	54	3394
"	Augustus Spies' 4th Addition	55	3403
"	Stephenson's 2d Addition	55	3419
"	Stephenson & Flesheim's Sub.	55	3452
"	McLeod's 4th Addition	55	3453
"	Blesch, Hicks & William's 1st Addition	55	3454
"	Taylor's 1st Addition	60	3746
"	Sawyer & Waites 1st Addition	64	3987
Monroe	Willitts' Addition	47	2934
Montrose		42	2619
Moorland	Plat	46	2878
Morenci	Gillis' 1st Addition	42	2623
Mt. Clemens	Martin Crocker's 2d Addition	45	2793
"	Mrs. Jane A. and Emily M. Eldridge's Addition	46	2883
"	Martin Crocker's 3d Addition	47	2933
"	Martin Crocker's 4th Addition	56	3480
"	Martin Crocker's 5th Addition	56	3496
"	Will Marguardt's Addition	56	3497
"	Catchens' Addition	57	3533
"	William J. Ullrich's Addition	57	3557
"	Martin Crocker's 6th Addition	58	3614
"	Olde's Addition	62	3848
"	Slush and High Addition	62	3849
Mt. Pleasant	Martin's Addition	58	3616
"	Nelson's Addition	47	2946
"	Cottage Hill Addition	59	3704
"	Bennet & Burrow's Addition	60	3758

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Mt. Pleasant	Normal School Addition	62	3874
"	Hance's Addition	61	3805
"	M. Brown's Addition	63	3921
Mulliken	Oryderman's Addition	41	2558
"	Peabody's 2d Addition	45	2780
Muskegon	Rowe's Sub. on Secs. 12 and 13, T. 9 N., R. 17 W.	41	2563
"	Ennis & Keating's Addition	45	2772
"	McGraft's Addition	45	2774
"	Dennis Smith Sub. of part of C. Davis Plat	45	2798
"	Dennis Smith & Co.'s South Side Addition	45	2799
"	Oakview Addition	45	2801
"	Dennis Smith & Co's 2d Addition	45	2803
"	Ducey Lumber Co's Sub. of part of block 2 of Peninsula Addition	47	2943
"	Highland Park Addition	49	3057
"	Holbrook's Addition	50	3087
"	Revised Plat of Holbrook's Addition	50	3096
"	Willis' Sub. of lot 12, block 206	50	3107
"	Estes' Addition	50	3131
"	Wheeler's Addition	51	3200
"	Jackson Park Addition	52	3234
"	Terrace Street Addition	52	3261
"	Glencoe Addition	54	3252
"	Horace L. Delam (Trustee) Re-sub. of blocks 12, 15 and 16 of Erwin & Keating Addition	54	3369
"	L. G. Mason's Sub. of Block 11 Mason & Strong's Revised and Corrected Plat	54	3395
"	Charles M. Steele & Son's 2d Sub., comprising the N. W. ½ of S. W. ¼ of Sec. 1, T. 9 N., R. 17 W.	57	3560
"	Principal Addition	58	3640
"	Muskegon Iron & Steel Co's Addition	60	3762
"	Strong & Wood's Subdivision	61	3791
Muskegon Heights	Plat	51	3193
" "	Ezra Tyler's Addition	52	3258
" "	John B. Earl's Addition	53	3317
" "	Maffett's Addition	54	3375
" "	Dorman's Addition	55	3441
" "	Youngs & Williams' Addition	56	3486
" "	Charles M. Steele's Sub. of part of Secs. 5 and 6, T. 9 N., R. 16 W.	57	3545
" "	Muskegon Improvement Co. Annex No. 1	57	3558
" "	Muskegon Improvement Co. Annex No. 2	57	3559
" "	Muskegon Improvement Co. Re-sub. of blocks 158, 159, 160 and A. of the village of Muskegon Heights	58	3622
" "	Muskegon Improvement Co. Re-sub. of blocks B., 161, 162, 163, 207 and E. 963 ft. of Block 190 of the village of Muskegon Heights	58	3623
" "	Horace L. Delan (Trustee) Addition	60	3711
Mesick	Plat	49	3071
Marshall	Kirby's Addition	50	3099
"	Martin & Hatch's Addition	63	3919
Mt. Zion Cemetery	Allen's Addition	52	3234
Mt. McSauba	Plat	53	3326
Mayfield	Plat	54	3389
Mancelona	Mrs. Mary Nold's Addition	55	3457
"	Frank Besaw's 3d Addition	55	3458
"	Mrs. Margaret M. Kellogg's Addition	56	3495
Middleville	Keeler Bros.' Addition	58	3631
Merrill	Johnson's 2d Addition	58	3634
Meredith	Meredith Land Improvement Co. Addition A	59	3657
"	Meredith Land Improvement Co. Andition B	59	3658
"	Meredith Land Improvement Co. Addition C	59	3688
"	Meredith Land Improvement Co. Addition D	59	3689
"	Meredith Land Improvement Co. Addition E	59	3690
"	Meredith Land Improvement Co. Addition F	59	3691
Fred J. McDonald's Sub. of frl. sec. 9 in T. 2 S., R. 11 E.		60	3718
G. W. Meyer's Sub. of the s w ¼ Sec. 17 T. 12 N., of Range 5 E.		61	3785
J. A. Matthew's Mt. Elmo Sub. of w'ly 5 acres of s'ly 10 acres of e ½ of s e ¼ Sec. 18, T. 1 S., R. 11 E.		63	3985
Michigan Center	Vicinity of Amended Plat of Duryeas' Point	63	3941
National Park	W. L. Benham's 2d Annex	43	2672
Naubinway	N. Holland & Co's Plat	46	2867
Negaunee	Jackson Iron Co's Addition	45	2810
"	Kirkwood & Kellan's Addition	45	2812
"	Corbits	45	2841

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Negaunee	Maas Lonstorf & Mitchell's Addition	51	3171
"	Jackson Iron Co's Addition	51	3174
"	Corbitt's Addition No. 2	54	3358
"	Harris' Addition	54	3359
"	Peninsular Land Co's Addition	47	2921
"	Edward Libb's Addition	55	3490
"	Pioneer Iron Co's 2d Addition	55	3487
Nisbet	Plat	46	2862
North Alpena	Plat	49	3040
Norway	O. Callahan's Addition	41	2569
"	Brier Hill Mining Co's Addition	55	3407
"	Colwell's Lakeside Addition	56	3468
"	Hayes' Addition	56	3510
Newbury	Curtis' Addition	42	2578
"	Newbury Celery Improvement Co's Addition	50	3127
"	Jarvis Addition	57	3544
Nashville	O. H. Phillip's Addition	56	3484
North Park	Plat	56	3521
North Escanaba	The I. Stevenson Co's 1st Addition	57	3573
" "	The I. Stevenson Co's Plat of North Escanaba	57	3578
North Ishpeming	Plat	59	3692
North Detroit	Sub. of S. W. ¼ of S. E. ¼ of Sec. 4, T. 1 S., R. 12 E., Hamtramck	56	3519
Northville	J. A. Dular's Addition	61	3816
"	Clover Condensed Milk Co.'s Addition	64	3902
New Mission Point		63	3912
Nessen City	Lutzenkiser's Addition	63	3945
North Gladstone	Bay View Addition	64	3963
Oak Lawn	Plat of Summer Resort	46	2842
Ola	Shaver's Plat	43	2647
Onaway		42	2614
Onekama	West Addition	42	2637
Oscoda	Gratwick, Smith & Fryer's Addition	43	2652
"	Pack, Woods & Co.'s Addition	45	2818
"	Daly's Addition	47	2923
"	Gratwick, Smith & Fryer's 2d Addition	46	2836
Owosso	G. R. Lyon's Addition	41	2545
"	J. L. Wright's Addition	41	2555
"	Struble's Subdivision of O. L. 13, etc., of Jennett H. Kelley's Add.	41	2517
"	Perkins' Addition	42	2632
"	Williams' Subdivision of O. L. No. 3	43	2648
"	H. N. & S. A. Williams' Sub. of O. L. 3, of A. L. & B. O. W's Add.	43	2649
"	H. N. & S. A. Williams' Addition	43	2650
"	A. L. Williams' Addition	44	2710
"	Geo. Thomas' 3d Addition	45	2819
"	M. E. Holmes' Sub. of part of block 28	47	2920
"	J. H. Calkins' Sub. of Reserve No. 7	46	2849
"	J. H. Lavereck's Sub. of O. L. No. 5	49	3068
"	A. B. Chipman's Addition	53	3329
"	A. V. Johnson's Addition	55	3413
"	Keyter's Addition	55	3415
"	Sub. of Reserve No. 1 of A. L. Williams' Addition	56	3467
"	Williams' Sub. of W. ½ of Block 33 and E. ½ of block 34	57	3561
"	J. C. Williams' Addition	62	3854
"	Osborne's Sub. of O. L.'s 14 and 15 of J. C. Kelly's Addition	63	3923
Orion	Orion Improvement Co.'s Sub.	43	2671
"	Axford's Addition	51	3105
Otsego	Madden's Addition	51	3196
"	Peters' Addition	54	3343
"	Homestead Addition	57	3563
"	John Kolvoord's Addition	60	3733
"	Edsell's Addition	60	3751
Oak Hill	Plat	52	3233
Omena Heights	Plat	52	3245
Ontonagon	William A. Hentka's Sub.	56	3470
"	Mulock's Addition	56	3471
"	Asa A. Parkers	56	3491
"	Alfred Mead's Sub. of Block 47	57	3565
Oden	Estate of Wm. E. Dodge Addition	60	3763
Omena	Plat	63	3918
Oakwood Cemetery	Plat	63	3950
Oakwood	Irvine & Wise's Addition on P. C. 119, 524 and 50 in Ecorse T. 2 S., R. 11 East	64	3990
Pine River		43	2690
Pontiac	H. J. Rundel's Subdivision of part of O. L. 6 and part of O. L. 8	42	2604
"	Pontiac Land Improvement Co.'s Addition	55	3414
"	Tregent & Storkwall's Plat	57	3586
Port Huron	Avery's 10th St. Plat	45	2805
"	Gordon's Subdivision	45	2823
"	Jenk's Lapeer Ave. Subdivision	45	2827
"	Rathbun and Percival's Subdivision	47	2944

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Port Huron	Bancroft's Addition	49	3030
"	Washington Place	49	3034
"	subdivision of Blocks in Fort Gratiot	49	3035
"	Sanborn's 10th St. Plat	50	3142
"	Jenkenson and Johnston's Sub. of Thompson Farm	51	3156
"	Martin Bros. Tunnel Plat	51	3158
"	Botsford Lapeer Avenue Plat	54	3342
"	John A. Porter's Tunnel Plat	56	3523
"	Wakeham's & Schoolcraft Tunnel Depot Plat	56	3524
"	Mill's Lapeer Ave. Subdivision	57	3525
"	Martin Bros. Lapeer Ave. Subdivision	57	3526
"	Ballentine's Lapeer Ave. Subdivision	57	3527
"	Frank M. Stewart's Subdivision	57	3528
"	Lapeer Court Plat	57	3529
"	F. L. Well's Plat	58	3624
"	Petits & Percival's	58	3625
"	Edward F. Percival's Lapeer Ave. Plat	58	3642
"	Victoria Petit's Plat of part of W. ½ of N. W. ¼, Sec. 15, T. 6 N., R. 17 East	58	3643
"	Tunnel Depot Sub.	60	3735
"	Elmwood Plat	60	3737
"	Jas. H. White's Sub. of part of Secs. 3 and 4, T. 16 N., R. 17 E.	61	3780
"	Waterloo's Sub. of part of Secs. 9 and 10, T. 6 N., R. 17 E.	61	3779
"	Waterloo's 2d Addition	61	3781
"	Miller's Griswold St. Plat	63	3947
"	Calhoun & Percival's Plat	63	3948
"	White & Sherman's Griswold St. Plat	64	3958
"	Thompson & Schoolcraft's Riverside Plat	64	3984
Park Lake		41	2564
Perrinton	The Fulton Addition	49	3023
Petoskey	Hiram O. Rose's Addition	41	2574
"	August Habner's Addition	54	3365
"	William W. Knicht's Addition	54	3376
"	Ralph Cannable's Addition	54	3399
"	Curtis Jarman's Addition	56	3494
"	William & J. Henry Atkins Addition	58	3603
"	Philip B. Wachtel's Addition	58	3641
"	Wm. H. & Rachael Jenning's Addition	61	3783
"	Martin Kirwin's Addition	61	3826
Palms	Thompson's Addition	56	3515
Perry	Plat of Re-sub. of blocks 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12, Wm. McKellops Addition	56	3509
Palmer Boulevard	Addition No. 1 of W. ½ of W. ½ of S. E. ¼, Sec. 9, T. 1 S., R. 11 E.	56	3516
Point Duchene	Sub. of pt. of T. 2 N., R. 16 E.	54	3355
Perch	Plat	52	3243
Petersburg	Zabel & Crosby's Addition	50	3109
Prescott		43	2685
"	Pierce's Addition	57	3579
Phillips & Lothrop's plat of pt. of lot 4, Bonhomme		60	3707
Plymouth	Geo. A. Starkweather's Addition	60	3719
Chas. A. Parker's Sub. of the S. E. ¼ of S. E. ¼ of Sec. 30, T. 52 N., R. 35 W.		61	3794
Provemont	Plat	63	3914
Port Huron Township	Myer's & Percival's Plat	63	3946
Peninsular Land Cos Addition No. 1 to "Hunt's Speer," in Sec. 18, 42 N., R. 12 W.		64	3978
Rapid River	Plat	45	2791
Romulus	Fairview Park Sub.	48	2992
"	Central Addition	64	3972
Rosebush		43	2646
Reed City	Grant's Addition	50	3102
Riverview	Plat	54	3377
Bouguemere	On O. L's 2, 3 and 4 of P. C. 567 in Springwells, T. 2 S., 11 E.	55	3423
Hauppe & Oulmann Re-sub. of Philparts Sub. of a portion of land taken from the E. side of P. C. No. 114 lying E. of the Detroit and Monroe road and south of the River Rouge		55	3424

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Royal Oak	Willson Park Subdivision	55	3445
Rives Junction	Palmer's Plat	58	3633
Riverside	Plat	61	3819
River Ridge Cemetery	Sec. 2	61	3829
" " "	Sec. 1	62	3857
Saginaw	Conrad Brecklebauer's Addition	44	2756
"	Forests Plat	45	2776
"	Brockway's Addition	46	2889
"	Graham's Addition	47	2901
"	D. A. Pettibone's Addition	51	3170
"	Saginaw Improvement Co.'s Addition A	57	3547
"	Saginaw Improvement Co.'s Addition B	57	3548
"	Saginaw Improvement Co.'s Addition C	57	3549
"	Saginaw Improvement Co.'s Addition D	57	3550
"	Saginaw Improvement Co.'s Addition E	57	3551
"	Saginaw Improvement Co.'s Addition F	57	3552
"	Saginaw Improvement Co.'s Addition G	57	3553
"	Saginaw Improvement Co.'s Addition H	57	3554
"	Saginaw Improvement Co.'s Addition I	57	3555
"	Saginaw Improvement Co.'s Addition K	57	3556
Sandstone		43	2696
Sandusky	Mills & Gaige's Addition	41	2523
Sangatuck	Bandle's Addition	45	2829
Sault Ste. Marie	Jones & Lumon's Addition	41	2528
" "	Phœnix Park Addition	41	2529
" "	Marshall's Addition	41	2530
" "	Ellis' Addition	41	2531
" "	Ellis' Addition No. 2	41	2566
" "	Comptroller's Subdivision No. 1	43	2683
" "	Charles City, Iowa, Addition	44	2731
" "	R. N. Adams' 3d Addition	44	2732
" "	Washington Park Addition	44	2733
" "	Thos. R. Easterday's Addition	44	2734
" "	Philadelphia Syndicate Subdivision	46	2892
" "	Comptroller's Subdivision No. 2	47	2896
" "	Comptroller's Subdivision No. 3	47	2925
" "	Comptroller's Subdivision No. 4	47	2926
" "	Peninsular Land Co.'s Sub.	61	3812
Scottville	Neil's Addition	49	3028
"	Loomis' Addition	59	3671
Seymour	Plat	47	2936
Seneca	Hayward's Addition	43	2682
Seney	Addition B. (Peninsular Land Co.)	42	2612
Shadyside	Hervey C. Parke's Sub.	42	2598
Slocum's Grove		43	2681
South Branch		43	2686
South Grand Rapids	Clyde Park Addition	41	2533
" " "	Uxmat Addition	48	2700
" " "	Park Ridge Addition	48	2968
" " "	Ward Homestead Addition	48	2969
" " "	Grand View Addition	48	2971
Springwells	Distell's Subdivision of part of lot 3 of Wesson's Sub., ship yard tract	40	2494
"	Whitaker's Sub. of part of lot 8, and P. C. 719	41	2532
"	Sub. N. of R. R., P. C. 18	42	2580
"	Geo. Webber's Subdivision, part of P. C. 228	40	2492
"	Sub. of part of O. L. 5, P. C. No. 60	42	2665
"	Rathbone's Subdivision of lots 10 and 11, P. C. 718	43	2668
"	Michigan Carbon Works, Subdivision No. 3, P. C. 340	44	2752
"	Harbaugh's Sub. of P. C. 340	46	2854
"	J. L. Riopelle's Sub. of P. C. 240	47	2911
"	McMillan's Sub. of part of P. C. 67, Field Farm	47	2985
"	Crowley's Sub. of E. ½ of P. C. 574	47	2591
"	James F. Joy's Sub. of P. C. 340	48	3000
"	Miller's Sub. of lot 27 of P. C. Sullivan's Sub of lot 3, ship yard tract	48	3005
"	Beard's Sub. of O. L's 15 and 16 and other lands, Wesson's Sec.	49	3043
"	Woodruff's Sub. of part lot 41, Crawford's Fort tract	49	3044
"	Aberle's Sub. of part of Sub. of Crawford's Fort tract	49	3049
"	Edward C. Sullivan's Sub. of lots in Sullivan's Sub. of O. L. 3, ship yard tract	49	3079
"	Peterson's Sub. of pt. of P. C. No. 11	49	3095
"	F. G. Russell's Sub. of lot 78, Crawford Fort tract	50	3104
"	Aberle's Amended Plat of Crawford Fort tract	51	3139
"	McGregor's Sub. of part of P. C. 11, in rear of P. C. 45, Springwells	56	5508
"	Rathbone's Sub. of the E. ½ and the S. ½ of the W. ½ of Lot survey 7, shipyard tract	58	3601
"	Miss Lydia A. Noyes' Sub. of the N. 120 ft. of O. L. 3, Wesson's Sec. of P. C. 267, T. 2 S., R. 11 East	61	3802
"	Larkin's Sub. W. of Apple St. in P. C. 719, T. 2 S., R. 11 E.	61	3812

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Table No. 306.—*Continued.*

City or village.	Description.	Vol.	No.
Springwells	Williams & French's Sub. of L. 5 of L. 12, P. C. 60	61	3828
"	C. A. & J. Parkinson's Sub. of part of Ewer's Farm, P. C. 719 in T. 2 S., R. 11 East	62	3886
"	Larrabee & Forncrook's Sub. of N. 10 acres of lot 4 D. Livernois estate part of P. C's 171 and 574	63	3916
"	Crossman's Sub. of lot Shipyard tract	64	3973
"	A. A. Willson's Sub. of lot 1, P. C. 266	64	3976
"	F. & P. M. Park Sub. part of fr'l Sec. 17 T. 2 S., R. 11 East	64	3980
"	Beards & Kieler's Sub. of out lots 17, 20 and East 30 ft. of out lots 12 and 19 of Wesson's Sec. of P. C. 267	64	3991
Sparta	Blass Addition	49	3073
"	Heath's Addition	52	3212
"	Gunn's Addition	47	2912
"	Clifford & Saur's Addition	56	3476
"	William I. Olmstead Sub. of the N. 182 feet of lot 18, block 2	59	3653
Stockbridge	Ellsworth Addition	45	2907
Stony Point	Sub. of Block H, of Hitchcock's 2d Addition	41	2571
Sturgis	Bunnel's Addition	41	2544
"	Park Addition	46	2852
"	Oak Park	55	3456
St. Clair	C. McElroy's Sub. of part of P. C. 504	42	2600
"	Hubil & Wolven Addition No. 2	58	3615
St. Ignace	Hombach and Edson, Moore & Co.'s, Sub. of part of P. C. No. 6	43	2659
"	Helen E. Maloney's Plat of P. C. No. 17	42	2601
"	Hombach's Plat of part of N. ½ of P. C. No. 11	43	2678
"	Marley's Original Plat of the Sub. of a portion of P. C. Nos. 15 and 16	56	3501
St. Johns	Avenue Addition	40	2498
"	Wolcott's Addition	47	2954
"	Brown's Addition	59	3650
"	Sub. of out lot R	62	3883
St. Joseph	Gard and Hamilton's Addition	43	2687
"	Pixley's Addition	45	2775
"	Preston & Collin's Addition	48	3020
"	Boughton's Addition	51	3175
"	Napier's Addition	52	3233
"	Schulz's Addition	54	3381
"	Al. Shepard's Sub. of University lots Nos. 7 and 10, Sec. 26, T. 4 S., R. 19 W.	56	3479
"	Finegan's Addition	57	3575
"	Jordan's Sub. of block 57 in Hoyt's Addition	64	3952
"	Brook's 2d Addition	64	3954
"	Collins' Addition	64	3955
"	Dickinson's Addition	64	3956
"	Schultz & Pixley's Addition	64	3960
"	Freetag's Addition	64	3993
"	Duncan's Addition	64	3994
"	Brook's Addition	64	3995
South Arm	Nettleton's Addition	51	3151
"	Martin & Keat's Addition	55	3401
Spring Lake	Aloys Bilz's Addition	52	3214
Standish	Well's Addition	54	3373
"	Hall's Addition	55	3446
"	Richardson's Subdivision	64	3982
"	Walker's Sub. of that part of the "Mill Reserve"	60	3755
Spencer Creek	Smalley Addition	56	3487
"	Flyer's Addition	56	3504
"	Armstrong's Addition	56	3511
Summer Land Resort	Plat	56	3507
Springfield	Aberle's Sub. of E. part of S. W. ¼ of Sec. 16, T. 1 S., 11 E., Springfield	57	3542
South Alpena	Plat	58	3617
Sebewaing	Laura E. Chappell's Addition	59	3682
"	David Beck's 2d Addition	60	3750
"	Campbell's Addition	60	3761
Subdivision of Sec. 31, T. 14 N., R. 5 E. and pt. of the N. W. ¼ of Sec. 6, T. 13 N. R. 5 E		58	3627
South Norway	Plat	51	3183
South Haven	Home Addition	61	3782
South Park	Plat	63	3898
Schoolcraft	Schoolcraft Improvement Co.'s Addition	63	3909
Thomastown	Plat of	44	2714
Torch Lake City	Supervisor's Addition	44	2757
Thompson	Plat	45	2792
Traverse City	Hannah, Lay & Co.'s 7th Addition	45	2795
" "	Hannah, Lay & Co.'s 8th Addition	49	3065
" "	Hannah, Lay & Co.'s 9th Addition	49	3091

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Table No. 806.—*Concluded*

City or village.	Description.	Vol.	No.
Traverse City	Hannah, Lay & Co.'s 1st Subdivision	49	3092
" "	Hannah, Lay & Co.'s 2d Subdivision	50	3126
" "	Hannah, Lay & Co.'s 3d Subdivision	51	3168
" "	Hannah, Lay & Co.'s 4th Subdivision	51	3202
" "	Hannah, Lay & Co.'s 5th Subdivision	52	3257
" "	Hannah, Lay & Co.'s 2d Addition	55	3422
" "	Hannah, Lay & Co.'s 10th Addition	55	3444
" "	Adsit's Addition	57	3569
" "	Perry Hannah's 3d Addition	59	3656
" "	Oak Heights	59	3661
" "	Boon & Anthony Addition	60	3726
" "	Hannah, Lay & Co.'s 11th Addition	63	3920
" "	Hannah, Lay & Co.'s 13th Addition	64	3968
Travis Sub. of Sec. 14, Kalamazoo		63	3933
Thompsonville	Plat	50	3108
"	First Addition	55	3410
Trout Creek	Plat	55	3411
Talcott	Lee & Montague	57	3539
Tawas City	John W. King's 1st Addition	58	3618
"	John W. King's 2d Addition	58	3619
"	John W. King's 3d Addition	58	3620
The Garden City Land Co.'s Sub. of lot 1, Sec. 13, T. 20 N., R. 15 W., of the Michigan Meridian		58	3639
Traverse Point	Plat	49	3054
Trout Lake	Amended Plat	41	2567
Town 5 N., of R. 16 W.	Drake's Plat	49	3067
" 5 " " 15 "	Van Denberger's Plat	49	3069
Walkerville	Joseph Hamen's Addition	49	3022
"	Gault's Addition	56	3502
Warren	Hoard & Martin's Plat	47	2900
Watersmeet	First Addition	41	2557
Wayne	The South Addition	43	2666
West Bay City	The Mason Addition	42	2635
"	The Park Addition	42	2636
"	Moulthorp's 2d Addition	45	2748
"	Mosher & Flynn's 1st Addition	46	2873
"	F. W. Wheeler's 1st Addition	47	2956
"	Glencoe Addition	50	3101
"	Webster's 2d Addition	50	3111
"	The Miller Addition	50	3160
"	Derosia's Addition	52	3211
"	John Brigham's Addition	52	3253
"	McNeill, Lewis & Co.'s Addition	54	3351
"	Mosher & Flynn's 2d Addition	56	3465
"	Riverside Park Sub.	58	3628
"	F. W. Wheeler & Co.'s 2d Addition	58	3629
"	F. W. Wheeler & Co.'s 3d Addition	58	3630
"	Webster's 3d Addition	59	3686
"	Clark Land Co.'s 1st Addition	63	3927
Wyandotte	Vincent Field's Sub. of Blk. 26	59	3672
Westphalia	Plat	59	3676
"	Plat	62	3880
Williamston	Crossman & Williams Subdivision of Church farm	52	3208
Wintermore	Plat	54	3338
West Branch	Hauptman's Addition	43	2679
"	People's Second Addition	44	2706
"	Ripley's Addition	46	2843
West Michigan Park	Bosman's Addition	45	2622
We-Que-Ton-Sing	Clinton L. Conkling's Addition	45	2814
Wilmot	Teiskey's Addition	42	2635
Wolverine	Sneyd's Addition	48	2975
"	Richards & Holcomb's First Addition	49	3048
"	Coffron & Ballard's First Addition	49	3052
Woodland	Parrott's Addition	43	2642
West Ishpeming	Plat	59	3706
Washington Heights	Plat	60	3717
Watervliet	Improvement Co's Add.	61	3808
Windiate Park	Plat	62	3844
Wayne	Bellanger & Crawford's Addition	62	3853
West Hancock	1st Addition	62	3871
Westlawn	Plat	63	3902
Watervale	Plat	63	3917
Yale	Tappan & Laws' Addition	46	2864
Ypsilanti	Scoville & Tuttle's Sub. of Jarvis Original Add.	51	3179
"	Westlawn Addition	46	2864
Zeeland	Bawald's Addition	60	3766
"	Vandenburg's Addition	64	3996

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INDEX.

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INDEX

A. Abandoned lands—see "State Tax Land."
Abstract:
Of receipts to State Treasury—
during fiscal year, 2, 3.
daily, in gross, 12.
from July 1, 1892, to close of each day, inclusive, 14.
since March 1, 1836—net cash, land warrant, double and fictitious, 430-1.
since 1829 (territorial and State Treasuries), 428.
Of disbursements from State Treasury—
during fiscal year, 2, 3.
daily, in gross, 13.
from July 1, 1892, to close of each day, inclusive, 15.
since March 1, 1836—net cash, land warrant, double and fictitious, 432-3.
since 1829 (territorial and State Treasuries), 428.
of daily balances during fiscal year, 2, 3.
loans made by State since its organization, 454-5.
the several classes of bonds, 440-1.
transfers—treasury—during fiscal year, 2, 3.
Accounts:
county, 104-209.
old tax law division of, 208-9.
new tax law division of, 208-9.
deposit 5—see "Funds."
with State institutions, vii-xvi, 388-406.
Adjusted bonds—see "Bonds."
Advertising delinquent tax lands:
amount paid in each county, 50-51.
sale of, December 4, 1893, xviii, 50-51.
Agricultural College:
amount paid to, by State, on appropriations, since organization, 438.
during fiscal year, 40.
as interest on Agricultural College fund, since 1870, 436-7.
from interest received of holders of part-paid certificates since 1870, 437.
appropriations undrawn June 30, 1892, 40.
June 30, 1893, 40.
for 1893, 40.
and 1894, xxi.
receipts and expenditures, as shown by vouchers filed, ix, 396, 402-3, 405.
fund, 18—see also "Funds."
abstract of receipts and expenditures, fiscal year, 2.
applicable to expenses of State government, 2.
balances, 5.
receipts, disbursements, transfers and balances, fiscal year, 4.
transfers from, 8, 9.
interest fund, 18—see also "Funds."
abstract of receipts and expenditures, fiscal year, 2, 3.
receipts, disbursements, transfers and balances, fiscal year, 4.
transfers, 6.
lands, net receipts from sale of, since 1868, 434.
for interest and penalty from holders of part-paid certificates of, since 1869, 435.
Alcona county—see "Counties."
Alger county—see "Counties."
Allegan and Marshall R. R. bonds—see "Bonds."
Allegan county—see "Counties."

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A. *Continued.*
Alpena county—see "Counties."
Analysis of State Treasury receipts and disbursements;
for fiscal year, 10.
since March, 1836, summary, 407-8.
by funds and accounts—see "Funds."
summary of, 426-7.
net, as classified when received, 407.
with transfers made, 407.
Antrim county—see "Counties."
Appendix:
reference to contents of, v-xxi.
Apportionment of primary school fund, 80-81.
State tax, xxi.
since 1837 to 1881, 459.
compared with treasury receipts from tax, 459.
mills on $1.00 of valuation, 459.
rate per capita, 459.
since 1881, 461.
rate, mills on $1,00, 460.
per capita, 460.
compared with amounts realized, 461.
Appropriations:
amount paid during, and amount undrawn at close of each month during fiscal year, 3.
charged out during, and undrawn at close of fiscal year, 40-43.
for 1893, 40-43.
for 1893 and 1894, xxi.
paid during fiscal year—by institutions or objects, 40-43.
monthly, 2.
paid to the several State institutions since 1836, 438-9.
refunded to State treasury, viii, x, xi, xiii, xiv, 388-9.
statement of, by institutions, 388-93.
undrawn, June 30, 1892, and June 30, 1893, 40-43.
Arenac county—see "Counties."
Arrearages State war bounty:
appropriation drawn during fiscal year, 43.
undrawn June 30, 1892, 43.
1893, 43.
Asylum:
fund—see "Funds."
lands, net receipts from sale of, since 1850, 434.
for interest and penalty from holders of part-paid certificates of, since 1850, 435.
for insane, Dangerous and Criminal (at Ionia), appropriation drawn during fiscal year, 41.
amount charged out, 41.
for 1893, xxi, 41.
undrawn June 30, 1892, 41.
1893, 41.
amount paid since 1884, 432-9.
on appropriations for, during fiscal year, 42.
since its organization, 438-9.
population and per capita expenses, 392-3.
receipts and expenditures as shown by vouchers filed, xii, 388-93, 402-4.
Eastern (at Pontiac), amount paid on appropriations for, since its organization, 438-9.
appropriations drawn during fiscal year, 41.
appropriation, amount charged out, 41.
for 1893, 41.
and 1894, xxi.
undrawn June 30, 1892, 41.
1893, 41.
population and per capita expenses, 392.
receipts and expenditures, as shown by vouchers filed, xii, 388-93, 402-3, 404.
Michigan (at Kalamazoo), amount paid on appropriations for, since its organization 438-9.
appropriation drawn during fiscal year, 41.
amount charged out, 41.
for 1893 and 1894, xxi, 41.
undrawn June 30, 1892, 41.
1893, 41.
population and per capita expenses, 392.
receipts and expenditures, as shown by vouchers filed, xiv, 388-93, 402-3, 404.
Northern (at Traverse City), appropriations drawn during fiscal year, 41.
appropriation, amount charged out, 41.
for 1893, xxi, 41.
undrawn June 30, 1892, 41.
1893, 41.
amount paid on appropriations for, since its organization, 438-9.
population and per capita expenses, 392.
receipts and expenditures as shown by vouchers filed, xv, 388-93, 402-3, 404.

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A. *Continued:*
Asylum—*Continued:*
for insane, Upper Peninsula (at Newberry), appropriation drawn during fiscal year, 41.
appropriation for 1893, 41.
amount undrawn June 30, 1893, 41.
disbursements, 404.
for the deaf, amount paid on appropriations for, since its organization, 438-9.
during fiscal year, 41.
population and per capita expenses, 392-3.
receipts and expenditures, as shown by vouchers filed, xi, 388-93, 402-3.
see "School for the Deaf."
for the blind, receipts and expenditures, as shown by vouchers filed, xi, 388-93, 402-3.
amount paid on appropriations for, since its organization, 438-9.
during fiscal year, 41.
population and per capita expenses, 392-3.
see "School for the Blind."
Attorney General, opinions of, xxii-xxvi, xxxii, xxxv-xlviii.
Attorney General's account—see "Funds."
Attorney General's office:
salaries paid in, fiscal year, 23.
Auditor General:
salaries paid in office of, fiscal year, 21-22.
salary of extra clerks to, 29, 34-37.
Auditors General, 1836 to June 30, 1893, 3.
Auditor General's deposit account—see "Funds."
Awards of Board of State Auditors:
amount paid on, xvii, 49, 98-9.
refunded, 100.

B. Balances:
of county accounts—
June 30, 1892, 208-9.
1893, 208-9.
debit apportioned with State tax, 103.
of accounts of State institutions, vii, 388-9.
funds and accounts, charged State treasurer, 4.
trust funds, 5.
various changes in, during the year ending June 30, 1893—see the several accounts.
Treasury—
at the close of fiscal year, v.
commencement and close of each fiscal year from 1829 to 1893, inclusive, 428-9.
each month, 7.
close of each day during fiscal year, 16-17.
month during fiscal year, 7.
in treasury and in bank, 7.
by funds, June 30, 1892, and June 30, 1893, 2, 3, 4—see also "Funds."
revenue and not revenue, 2, 3, 407.
increase or decrease of, during each day, 16-17.
during each month, 7.
to close of each month, 7.
maximum and minimum, during fiscal year, 16-17.
of appropriations undrawn—see "Appropriations."
specific taxes unpaid—see "Specific Taxes."
revenue, not revenue, appropriation, and of sinking fund, at 15th and last days of each month during fiscal year; also amount of revenue greater or less than liabilities of revenue, 11.
Bank fund—see "Funds."
Banking department, expenses of, xvi, 25.
Banks:
amount of interest on deposits, received from, 68.
filing list of stockholders, xxx.
State funds in, at close of each month, 7.
Baraga county—see "Counties."
Barry county—see "Counties."
Bay county—see "Counties."
Benzie county—see "Counties."
Berrien county—see "Counties."
Blind Asylum—see "School for the Blind."
Board of Corrections and Charities:
appropriation drawn during fiscal year, 41.
amount charged out, 41.
for 1893, 41.
undrawn June 30, 1892, 41.
1893, 41.
disbursements, 404.
Board of Equalization, State—see "Valuation."
Board of Fish Commissioners—see "Fish Commissioners."
Board of Health—see "State Board of Health."
Board of supervisors:
valuation equalized by, 458-9, 460-1.
Board of State Auditors:
amount paid as awards of, 49, 100.
Board of Worlds Fair Managers—see "Worlds Columbian Exposition."
Bonded debt—see "State Debt."

Digitized by Google

B. *Continued:*
Bonds:
abstract of the several classes of, 440-1.
amount of, falling due by years, 448-9.
received from sale of, since organization of State, 430-1.
paid on all classes of, since organization of State, 432-43.
Nov. 30, 1866, by years, 448-9.
from two million loan sinking fund, 444.
discount on, 442.
outstanding at close of fiscal year, 2, 325, 440-1.
each fiscal year, from 1866 to 1893, inclusive, 450-1.
premium on, 456.
received in payment for Mich. Central and Mich. Southern railroads, 432, note h.

Bonds.	Amounts outstanding at commencement and close of fiscal year, and amount paid during fiscal year.	Acts under which issued, when payable, rate of interest; am'ts issued and discharged, and am't outstanding June 30, 1893.	Amount issued, amount retired through two mil'n loan sinking fund (canal bonds through canal fund), and amount outstanding.	Amount paid during each fiscal year from 1867 to 1891 inclusive.	Amount outstanding at close of each fiscal year from 1866 to 1893 inclusive.	Face of bonds issued, amount realized, amount of payments and am't outstanding, June 30, 1893.
	Page.	Page.	Page.	Page.	Page.	Page.
Adjusted and adjustable	2	440		449	450-1	
Allegan and Marshall R. R.		440				
Canal		441	447	449	450-1	454
Delinquent tax (July 1, '89)		440				
" " to counties						454
Detroit and Pontiac R. R.		440				454
Five million loan		440		449	450-1	454
General fund		440				454
Internal Imp. warrant		440				454
Interest		440				455 note a
Palmyra and Jacksonburg R. R.		440				454
Penitentiary		440				454
Renewal loan		441	442-5	449	450-1	454
Temporary loan		440	442-5			454
Two million loan			442-8		450-1	454
University		440				454
War		441	442-5	449	450-1	454
War bounty		441	442-5	449	450-1	454
Ypsilanti and Tecumseh R. R.		440				

Bounty:
wolf, 99.
Branch county—see "Counties."
Bureau of Labor and Industrial Statistics:
appropriation drawn during fiscal year, 41.
amount charged out, 41.
for 1893, 41.
undrawn June 30, 1892, 41.
1893, 41.
disbursements, 404.
salaries paid in office of, fiscal year, 24.

C.

Calhoun county—see "Counties."
Canal bonds—see "Bonds."
Cancellation of sales, jurisdiction of Auditor General, xlvii.
Car companies, specific taxes paid, xix, 67.
Care of juvenile offenders:
amount paid for, 99, 84-5.
Cash:
in bank at close of each month during fiscal year, 7.
treasury at close of each month during fiscal year, 7.
Cass county—see "Counties."
Certificates of error, xxxi.
Certificates for recording deeds, xxii.
Charged back to counties:
taxes, etc., June 30, 1893, 208-9.
Charges
and fees—see "Fees and charges."
office, amounts received and refunded, 99-100.

Digitized by Google

C. *Continued:*
Charlevoix county—see "Counties."
Cheboygan county—see "Counties."
Chippewa county—see "Counties."
Circuit courts, salaries and expenses, 26-28.
Clare county—see "Counties."
Clerks:
Chief—
Auditor General's office, 21.
Commissioner of Insurance office, 23.
Secretary of State's office, 21.
State Land office, 22.
Extra—
amount paid to, during fiscal year, xvii, 29, 100.
payment of, authority for, xlvi.
Auditor General's office, xvii, 29, 34-7.
Insurance Commissioner's office, 29, 33, 100.
Secretary of State's office, 30, 100.
State Board of Health, 29, 38, 100.
State Land office, 29, 32, 100.
Sup't of Public Instruction office, 29, 38, 100.
to Attorney General, 21.
Governor, 21.
Supreme Court, 26.
Clinton county—see "Counties."
Collection fee, interest and expense of sales, 97, 208-9.
Collection of trespasses on railroad lands, deposit, 5—see also "Funds."
Collector's fees:
received, 100.
refunded, 99.
Commission, exchange, etc., paid on bonds, 455.
Commissioner:
of Insurance, deputy and clerk to, 23.
Labor—see "Bureau of Labor and Industrial Statistics."
Mineral Statistics, appropriation drawn during fiscal year, 41.
for 1893, 41.
undrawn June 30, 1892, 41.
1893, 41.
Railroads, salaries paid in office of, fiscal year, 23.
extra clerks, 28, 33.
State Land office—see "State Land Office."
clerks to—see "Clerks."
deputy, chief clerk, bookkeeper and draughtsman, 21.
Commissioners:
Board of, for C. P., P. and R. institutions—see "Board of Correction and Charities."
of deeds, amount received for commissions issued to, 100.
Companies:
reports of plank and gravel road companies, 78-9.
specific taxes paid by—see "Specific Taxes."
Compiling and indexing legislative Journal:
appropriation drawn during fiscal year, 43.
for 1893, 43.
Compiling records, Adjutant General's office:
appropriation drawn during fiscal year, 42.
for 1893, 42.
and 1894, xxi.
undrawn June 30, 1892, 42.
1893, 42.
Contingent fund—see "Funds."
Conveying convicts to State House of Correction:
amount paid for, vii, 84-5.
Conveying convicts to State House of Correction and Branch Prison, U. P.:
amount paid for, vii, 84-5.
Conveying convicts to State Prison:
amount paid for, vii, 84-5.
Conveying children to State Public School, Reform School and Industrial Home for Girls:
amount paid for, vi, 84-5.
Coroners' fees:
paid during fiscal year, xxvii, 46-8, 84-5.
Coroners' inquests—see "Inquests upon Strangers."
Costs of suits, xvii.
detail of, 44.
amount paid since 1836, 438-9.

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C. *Continued:*
Counties.

Counties.	Summary of balances June 30, 1892, and June 30, 1893.	Accounts for year closing June 30, 1893.		Accounts since 1848, to June 30, 1893.	
		Summary.	Statement.	Summary.	Abstract.
	Page.	Page.	Page.	Page.	Page.
Alcona	208-9	208-9	104	384-5	214-5
Alger	208-9	208-9	105	384-5	215-6
Allegan	208-9	208-9	106	384-5	218-9
Alpena	208-9	208-9	107	384-5	220-1
Antrim	208-9	208-9	108	384-5	222-3
Arenac	208-9	208-9	109	384-5	224-5
Baraga	208-9	208-9	110	384-5	226-7
Barry	208-9	208-9	111	384-5	228-9
Bay	208-9	208-9	112	384-5	230-1
Benzie	208-9	208-9	113	384-5	232-3
Berrien	208-9	208-9	114	384-5	234-5
Branch	208-9	208-9	115	384-5	236-7
Calhoun	208-9	208-9	116	384-5	238-9
Cass	208-9	208-9	117	384-5	240-1
Charlevoix	208-9	208-9	117-8	384-5	242-3
Cheboygan	208-9	208-9	119-20	384-5	244-5
Chippewa	208-9	208-9	121	384-5	246-7
Clare	208-9	208-9	122	384-5	248-9
Clinton	208-9	208-9	123	384-5	250-1
Crawford	208-9	208-9	124	384-5	252-3
Delta	208-9	208-9	125-6	384-5	254-5
Dickinson	208-9	208-9	127	384-5	256-7
Eaton	208-9	208-9	128	384-5	258-9
Emmet	208-9	208-9	129	384-5	260-1
Genesee	208-9	208-9	130	384-5	262-3
Gladwin	208-9	208-9	131	384-5	264-5
Gogebic	208-9	208-9	132	384-5	266-7
Grand Traverse	208-9	208-9	133	384-5	268-9
Gratiot	208-9	208-9	134	384-5	270-1
Hillsdale	208-9	208-9	135	384-5	272-3
Houghton	208-9	208-9	136	384-5	274-5
Huron	208-9	208-9	137-8	384-5	276-7
Ingham	208-9	208-9	139-40	384-5	278-9
Ionia	208-9	208-9	141	384-5	280-1
Iosco	208-9	208-9	142	384-5	282-3
Iron	208-9	208-9	143	384-5	284-5
Isabella	208-9	208-9	144-5	384-5	286-7
Isle Royal	208-9	208-9	146	384-5	288-9
Jackson	208-9	208-9	147	384-5	290-1
Kalamazoo	208-9	208-9	148	384-5	292-3
Kalkaska	208-9	208-9	149	384-5	294-5
Kent	208-9	208-9	150	384-5	296-7
Keweenaw	208-9	208-9	151	384-5	298-9
Lake	208-9	208-9	152	384-5	300-1
Lapeer	208-9	208-9	153	384-5	302-3
Leelanau	208-9	208-9	154-5	384-5	304-5
Lenawee	208-9	208-9	156	384-5	306-7
Livingston	208-9	208-9	157	384-5	308-9
Luce	208-9	208-9	158	384-5	310-1
Mackinac	208-9	208-9	159	384-5	312-3
Macomb	208-9	208-9	160	386-7	314-5
Manistee	208-9	208-9	161	386-7	316-7
Manitou	208-9	208-9	162	386-7	318-9
Marquette	208-9	208-9	162-3	386-7	320-1
Mason	208-9	208-9	164	386-7	322-3
Mecosta	208-9	208-9	165-6	386-7	324-5
Menominee	208-9	208-9	167-8	386-7	326-7
Midland	208-9	208-9	169	386-7	328-9
Missaukee	208-9	208-9	170-1	386-7	330-1
Monroe	208-9	208-9	172	386-7	332-3

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C. *Continued.*
Counties—*Continued:*

Counties.	Summary of balances June 30, 1892, and June 30, 1893.	Accounts for year closing June 30, 1893.		Accounts since 1848, to June 30, 1893.	
		Summary.	Statement.	Summary.	Abstract.
	Page.	Page.	Page.	Page.	Page.
Montcalm	208-9	208-9	173-4	336-7	334-5
Montmorency	208-9	208-9	175	336-7	336-7
Muskegon	208-9	208-9	176	336-7	338-9
Newaygo	208-9	208-9	177	336-7	340-1
Oakland	208-9	208-9	178	336-7	342-3
Oceana	208-9	208-9	179	336-7	344-5
Ogemaw	208-9	208-9	180	336-7	346-7
Ontonagon	208-9	208-9	181-2	336-7	348-9
Osceola	208-9	208-9	183-4	336-7	350-1
Oscoda	208-9	208-9	185	336-7	352-3
Otsego	208-9	208-9	186	336-7	354-5
Ottawa	208-9	208-9	187	336-7	356-7
Presque Isle	208-9	208-9	188	336-7	358-9
Roscommon	208-9	208-9	189	336-7	360-1
Saginaw	208-9	208-9	190-1	336-7	362-3
Sanilac	208-9	208-9	192-3	336-7	364-5
Schoolcraft	208-9	208-9	194	336-7	366-7
Shiawassee	208-9	208-9	195	336-7	368-9
St. Clair	208-9	208-9	196-7	336-7	370-1
St. Joseph	208-9	208-9	198	336-7	372-3
Tuscola	208-9	208-9	199-200	336-7	374-5
Van Buren	208-9	208-9	201-2	336-7	376-7
Washtenaw	208-9	208-9	203	336-7	378-9
Wayne	208-9	208-9	204-5	336-7	380-1
Wexford	208-9	208-9	206-7	336-7	382-3

amount of delinquent State tax collected by county treasurers and charged counties, 208-9.
paid to, from general fund for ordinary purposes, 98-9, 104-209, 208-9.
P. S. Int. fund for schools, 19.
on awards of Board of State Auditors for use of, 49.
taxable property, valuation of—see "Valuation."
taxes apportioned to, for 1892, 102.
from 1838 to 1881, 459.
since 1881, 461.
charged back to, June 30, 1893, 208.
State, of 1892, returned delinquent, 208-9.
credited to, 208-9.
when attached to other counties, 457.
laid out, 457.
organized, 457.
transactions between State and, during the year ending June 30, 1893, 104-209.
former years, 334-7.
County treasurers:
bonds, xxii.
deeds, xxiii-xxvi.
summary of reports of, as to collection of liquor tax, 212-13.
Crawford county—see "Counties."

D.

Daily business:
disbursements State treasury, 13.
receipts State treasury, 12.
transactions for fiscal year on form for, 2, 3.
Debt—see "State debt."
Decrees, copies of, xxix.
Deeds—see "Tax Deeds."
Delinquent State tax of 1882 and subsequent years:
amount charged back to counties, 97, 208.
collected by Auditor General, 97.
county treasurers, 97.
refunded, 102-3.
undischarged June 30, 1893, 97.
balances, 98.

Digitized by Google

D. *Continued:*
Delinquent tax bonds—see "Bonds."
Delinquent taxes:
charged back to counties, June 30, 1893, 208.
collected during fiscal year, 100.
cost of advertising, xviii, 50-1.
of 1890, sale of, 210-11.
old tax law division balances, 98.
refunded during fiscal year, 97.
returned, State, charged to county treasurers, 208-9.
credited county, 208-9.
sale of, May, 1893, xx, 210.
Delta county—see "Counties."
Deposits:
accounts 5—see "Funds."
amount received for interest on, during fiscal year, 68.
of cash in banks, at close of each month, 7.
Detroit and Pontiac railroad bonds—see "Bonds."
Dewey asset lands, 99—see also "Funds."
Dickinson county—see "Counties."
Direct taxes:
net receipts from, since 1836, 430.
1840, 458-9.
Disbursements:
Territorial treasury—
since 1828, 428.
State treasury—
During fiscal year—
allowances of Board of State Auditors, 49.
analysis of, 10.
appropriations, 40-3.
as interest on bonded debt, 26.
by funds or accounts, 2, 3, 4, 10.
coroners' fees, 84-5, 99.
daily, 13.
expense of sales, 50-1, 99.
expenses of judicial department, 26-8.
for counties, charges at asylums, 93.
from each fund, 18-20—see the several funds.
from July 1, 1892, to close of each day, 15.
month, 7.
from two million loan sinking fund, 19.
gross and net, v-vi.
on salaries of State officers, 21-5.
extra clerks, 29-39.
revenue and not revenue, 2, 3, 10.
to counties for taxes collected, 208-9.
from P. S. interest fund, 80.
members of boards of State institutions, xvii, 44, 99.
since March 1, 1836—
as interest on trust funds, 432.
by funds, net, revenue and not revenue, 407, 410-11.
gross, 428.
double and fictitious, 433.
for new State offices and new State capitol, 432.
from receipts for interest on part-paid lands, 432.
from two million loan sinking fund, 444.
gross, 433.
land warrant, 433.
members of boards of State institutions, 436-7.
miscellaneous, 433.
net cash, 433.
on account of St. Mary's Falls Ship Canal, 433.
bonded debt since Nov. 30, 1866, 450-1.
State debt, 433.
to State institutions, on appropriations, 432.
Discount on bonds, 442.
Dollar mark on tax rolls, xlviii.

E. Eastern Asylum for Insane:
amount paid since organization, 438-9.
charged out, 41.
appropriations drawn during fiscal year, 40.
since organization, 438-9.
for 1893, 40.
and 1894, xxi.
undrawn June 30, 1892, 40.
1893, 40.
population and per capita cost, 392-3.
receipts and expenditures for, as shown by vouchers filed, xii, 388-91, 402-3.
Eaton county—see "Counties."

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E. *Continued:*
Educational funds, abstract of receipts, fiscal year, 2—see "Funds."
appropriations drawn during fiscal year, 40.
for 1893, 40.
and 1894, xxi.
undrawn June 30, 1892, 40.
1893, 40.
Emmet county—see "Counties."
Equalized valuation:
since 1837, by boards of supervisors, 458-61.
State Board of Equalization, 458-61.
Escheats—see "Funds."
Excess of refundings and reimbursements, 409.
Exchange, commission, etc.:
amount of, paid on bonds, etc., 432-3, 442-56.
Executive departments:
salaries paid in each, during fiscal year, 21-25.
Executive office, salaries, 21.
Expenditures—see "Disbursements."
Expenses:
of collecting delinquent State tax of 1882 and subsequent years, 97, 99, 100, 209.
judiciary, 27, 28.
Legislature, 86-96.
sales, xxix, 50-1, 101.
State government, receipts to trust funds applicable thereto, 2.
institutions—see "State Institutions."
Express specific taxes:
amount received, xix, 18, 60.
Extra clerks:
amount paid during fiscal year, xvii, 29-39.

F. Farmers' institutes—see "State Board of Agriculture."
Fees:
collection, received, 97.
refunded, 97.
paid to coroner, 46-8, 84-5, 100.
settlers' license received, 99.
Fees and charges:
Collected during fiscal year—
by Auditor General, 99.
Commissioner of Land Office, 99.
Insurance, 99.
Secretary of State, 99.
franchise fees, xix, 69-78.
State Banking Commissioner, 99.
State Oil Inspector, 99.
State Treasurer, 99.
Collected since organization of State—
at Auditor General's office, 429.
Executive office, 429.
Insurance bureau, 429.
Secretary of State's office, 429.
State Land Office, 429.
State Treasurer's office, 429.
Fish Commissioners:
amount paid on appropriations for board of, 41.
appropriation for 1893 and 1894, xxi.
receipts and expenditures as shown by vouchers filed, xv, 41, 388-93, 402-3.
Five million loan—see "Bonds."
Franchise fees paid State Treasurer during fiscal year, xix, 69-78.
Freight, sleeping and palace car specific tax, 67.
Funds:
when closed, 407.
opened, 407.

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F. *Continued:*
Funds—*Continued:*

Funds.	Trust funds.	Transactions in funds for fiscal year closing June 30, 1893.	Gross rec'ts and disbursements, refundings and reimbursements, net, revenue and not revenue, receipts and disbursements.		Revenue, not revenue and fund balances June 30, 1893, obtained by using revenue and not revenue credits and debits to funds since the organization of the State.	Revenue and not revenue receipts and disbursements, also transfers, by funds, since the organization of the State.	Received in one and refunded through another.
			Fiscal year.	Since organization of State.			
	Page.	Page.	Page.	Page.	Page.	Page.	P.
Summary tables	8-9	4	10	426-7	406	407	
Agricultural College	415	18	10	426-7	406	407	
Agricultural College interest	421	18	10	426-7	406	407	409
Asylum	----	----	----	426-7	406	407	
Attorney General	----	----	----	426-7	406	407	
Auditor General's deposit	----	----	----	426-7	406	407	
Bank	----	----	----	426-7	406	407	409
Collection of trespass on R. R. lands	----	----	----	426-7	406	407	
Contingent	----	----	----	426-7	406	407	
Dewey asset lands	----	----	----	426-7	406	407	
Escheats	417	----	----	426-7	406	407	
General	410	99-101	10	426-7	406	407	409
Geological	----	----	----	426-7	406	407	
Hazleton asset lands	----	----	----	426-7	406	407	
Internal improvement	----	----	----	426-7	406	407	409
Library	----	----	----	426-7	406	407	
Lighthouse deposits	----	----	----	426-7	406	407	
Michigan Central R. R. deposits	----	----	----	426-7	406	407	
Michigan Southern R. R. deposits	----	----	----	426-7	406	407	
Michigan State bank assets	----	----	----	426-7	406	407	409
Military	----	----	----	426-7	406	407	409
Militia	----	----	----	426-7	406	407	
Normal School	414	18	10	426-7	406	407	
Normal School interest	420	18	10	426-7	406	407	
Normal School deposit	----	----	----	426-7	406	407	
Normal School interest deposit	----	----	----	426-7	406	407	
Oakland & Ottawa R. R. deposits	----	----	----	426-7	406	407	
Ontonagon Co. deposits	----	----	----	426-7	406	407	
Penitentiary	----	----	----	426-7	406	407	409
Portage Lake ship canal	----	----	----	426-7	406	407	
Primary school	416	19	10	426-7	406	407	409
Primary school interest	422	19	10	426-7	406	407	
Primary school 5 per cent	5	----	----	426-7	406	407	
Primary school deposit	----	----	----	426-7	406	407	
Primary school interest deposit	----	----	----	426-7	406	407	
Sec'y St. Mary's Canal deposit	----	----	----	426-7	406	407	
Sinking	----	----	----	426-7	406	407	409
Soldiers' aid	----	----	----	426-7	406	407	
Soldiers' Home	----	----	----	426-7	406	407	
Soldiers' relief	----	----	----	426-7	406	407	409
Specific tax	411	18	10	426-7	406	407	
State building	----	----	----	426-7	406	407	
State building deposit	----	----	----	426-7	406	407	
State building interest deposit	----	----	----	426-7	406	407	
State salt spring land deposit	----	----	----	426-7	406	407	
State salt spring land interest deposit	----	----	----	426-7	406	407	
State Prison	----	----	----	426-7	406	407	
St. Joseph Valley R. R. deposits	----	----	----	426-7	406	407	
St. Mary's Falls Ship Canal	424	20	----	426-7	406	407	
Sundry deposits account	425	20	10	426-7	406	407	
Supt. of Pub. Inst. (J. D. Pierce)	----	----	----	426-7	406	407	
Suspense account	----	----	----	426-7	406	407	409
Swamp land	418	20	10	426-7	406	407	
Swamp land interest	----	----	----	426-7	406	407	
Swamp land deposit	----	----	----	426-7	406	407	
Swamp land interest deposit	----	----	----	426-7	406	407	
Swamp land trespass deposit	----	----	----	426-7	406	407	
Toledo war	----	----	----	426-7	406	407	
Treasurer of University deposit	----	----	----	426-7	406	407	
Treasury notes	----	----	----	426-7	406	407	
Treasury notes interest	----	----	----	426-7	406	407	
Two million loan sinking	412	----	----	426-7	406	407	409
University	413	19	10	426-7	406	407	
University aid	----	----	----	416-7	406	407	
University deposit	----	----	----	426-7	406	407	
University interest	419	19	10	426-7	406	407	
University interest deposit	----	----	----	426-7	406	407	
War	423	20	----	426-7	406	407	409
War loan sinking	----	----	----	426-7	406	407	409

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G.

Game and Fish Warden:
clerk of, xlvi.
salary of, fiscal year, 22.
Genesee county—See "Counties."
General fund:
abstract of receipts and expenditures, fiscal year, 2, 3.
allowances board of State Auditors, 49.
amounts paid to counties during the fiscal year, 208-9.
appropriations for 1893 and 1894, xxi.
awards of Board of State Auditors, 100.
receipts, disbursements, transfers and balances fiscal year, 4.
transactions through, 99-101, 410—see also "Funds."
transfers, 6, 8.
General fund bonds—see "Bonds."
Geological survey:
appropriation, amount charged out, 42.
drawn during fiscal year, 42.
for 1893, 42.
undrawn June 30, 1892, 42.
1893, 42.
receipts and disbursements, xv, 399, 402-3.
Geological fund—see "Funds."
Gettysburg Memorial Association, appropriation for, xxi.
Gladwin county—see "Counties."
Gogebic county—see "Counties."
Grand Traverse county—see "Counties."
Gratiot county—see "Counties."
Gross disbursements—see "Disbursements."
Gross receipts—see "Receipts."

H.

Hazleton asset lands—see "Funds."
Hillsdale county—see "Counties."
Holders of certificates of part-paid lands:
amount of interest received from, 434-5.
paid to educational institutions, 436-7.
Home for Feeble Minded and Epileptic, 41.
appropriation for, 1893, 41.
undrawn June 30, 1893, 41.
Houghton county—see "Counties."
House of Representatives—see "Legislature."
Huron county—see "Counties."

I.

Improving State property:
appropriation drawn during fiscal year, 42.
undrawn June 30, 1892, 42.
1893, 42.
Increase or decrease of balance—see "Balances."
Industrial Home for Girls:
amount paid since organization, 438.
appropriations drawn during fiscal year, 40.
for 1893, 40.
and 1894, xxi.
undrawn June 30, 1892, 40.
1893, 40.
conveying children, vi, 85.
population and per capita cost, 392-3.
receipts and expenditures, as shown by vouchers filed xiii, 388-93, 402-3, 405.
Industrial School for Boys:
appropriations for, drawn during fiscal year, 40.
paid since organization, 438.
charged out, 40.
1893, 40.
and 1894, xxi.
undrawn June 30, 1892, 40.
1893, 40.
conveying children to, vi, 85.
population and per capita cost, 392-3.
receipts and expenditures, xiii, 388-93, 402-3, 405.
Ingham county—see "Counties."
Inmates of State institutions:
number of, 402-3.
Inquest upon strangers, xliii.
Insane asylum—see "Asylums."
Insane criminals—see "Asylums."
Insane, non-resident—see "Support of Insane."
Inspection of illuminating oils, vi, 99.
Inspectors of State Prison—see "Members of Boards of State Institutions."
Institution for educating the D. and D.—see "School for the Deaf" and "Asylums"—(School for the Deaf in 1887).
Institutions—see "State Institutions."

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I. *Continued:*
Insurance Commissioner, salaries paid in office of, 23.
extra clerks, 29, 33.
Insurance companies, specific taxes paid, xix, 58-9.
Interest:
Payments:
from receipts from holders of part-paid certificates, 432-3, 436-7.
on bonded debt since 1836, 432-3.
by classes of bonds, 455.
received in payment for Michigan Central and Michigan Southern railroads, 432, note "h."
trust funds during fiscal year, 79.
since 1836, 432-3, 436-7.
Receipts:
from holders of part-paid certificates, since 1836, 430.
on surplus revenue, etc., xix, 68.
funds deposited in banks during fiscal year, 68.
since 1854, 428-9.
past due specific taxes, 68.
In county accounts:
charged and credited during the year closing June 30, 1893, 102-207.
since 1841, 214-5.
matured on bonded debt for the years 1867 to 1893, 452-3.
Interest bonds—see "Bonds."
Interest, collection fee, and expense of sales of State, tax of 1892, etc.:
net receipts to June 30, 1893, 434-5.
received at Auditor General's office, 97.
by county treasurers, 97, 105.
refunded, 97.
Internal improvement fund—see "Funds."
Interest improvement lands, net receipts from sale of, 1836 to June 30, 1893, 435.
Internal improvement warrant bonds—see "Bonds."
Ionia county—see "Counties."
Iosco county—see "Counties."
Iron county—see "Counties."
Isabella county—see "Counties."
Isle Royal county—see "Counties."

J.

Jackson county—see "Counties."
Judicial department:
payments on account of, xvi, 26-8.
Juvenile offenders—see "Care of Juvenile Offenders."

K.

Kalamazoo county—see "Counties."
Kalkaska county—see "Counties."
Kent county—see "Counties."
Keweenaw county—see "Counties."

L.

Labor bureau—see "Bureau of Labor and Industrial Statistics."
Labor Commissioner—see "Commissioner of Labor."
Lake county—see "Counties."
Lands:
net receipts from sales of, cash, 430-1, 434-5.
by classes, 430-1.
warrants, 434-5.
interest on part-paid, 430.
Land warrants—see "Funds."
received for lands, 430.
Lapeer county—see "Counties."
Laying out and organization of counties:
date of, 456-7.
Legislative appropriations:
amount paid on, during fiscal year, 40-3.
to State institutions since 1836, 438-9.
Legislature, sessions of 1892 and 1893.
expenses of, xvi, 86-96.
Leelanau county, see "Counties."
Lenawee county, see "Counties."
Library, State:
appropriation for books, 42.
receipts and expenditures, as above shown by vouchers filed, viii, 397, 402-3.
Library fund—see "Funds."
Light-house deposits, 5—see "Funds."
Limitations upon public officers, xl.
Liquor tax, Act 228, 1875:
abstract of reports of county treasurers, 212-13.
receipts, fiscal year, xx.
Livingston county—see "Counties."

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L. *Continued:*
Loans:
abstract of, 454-5.
amount realized on, 454.
in excess of face of, 454.
less than cost of, 455.
classes of—see "Bonds."
cost of, 454-5.
in excess of amount realized, 454-5.
bank of Michigan, 454-5.
by territorial treasurer, 454-5.
Michigan State Bank, 454-5.
to railroad companies:
Allegan and Marshall, 440.
Detroit and Pontiac, 440, 454-5.
Palmyra & Jacksonburg, 440-1, 454-5.
Ypsilanti & Tecumseh, 440-1.
University, 440, 454-5.
Locating position of Michigan regiments, etc., appropriation for, xxi.
Luce county—see "Counties."

M.

Mackinac counties—see "Counties."
Macomb county—see "Counties."
Managers of State House of Correction—see "Members of Boards of State Institutions."
Manistee county—see "Counties."
Manitou county—see "Counties."
Marquette county—see "Counties."
Mason county—see "Counties."
Mecosta county—see "Counties."
Members of Boards of State Institutions.
amount paid during fiscal year, xvii, 45.
since 1882, 436-7.
Central Board of Control, 45.
Eastern Asylum, 45.
Northern Asylum, 45.
State Normal School, 45.
State Board of Agriculture, 45.
Soldiers' Home, 45.
State Board of Inspectors, 45.
University of Michigan, 45.
Menominee county—see "Counties."
Michigan Asylum for Insane:
appropriations charged out, 41.
drawn during fiscal year, 41.
for 1893, 41.
and 1894, xxi.
paid to since organization, 438-9.
undrawn June 30, 1892, 41.
1893, 41.
receipts and expenditures as shown by vouchers filed, xi, 388-93, 402-3.
Michigan Central railroad deposit, 5—see "Funds."
Michigan Home for the Feeble Minded and Epileptic:
appropriation for 1893 and 1894, xxi.
Michigan in the War:
appropriations for publishing, 42.
undrawn June 30, 1892, 42.
1893, 42.
Michigan Mining School:
appropriations drawn during year, 40.
for 1893, 40.
and 1894, 41.
undrawn June 30, 1892, 40.
1893, 40.
paid since organization, 438-9.
receipts and expenditures as shown by vouchers filed, x, 397, 402-3, 405.
Michigan Pioneer and Historical Society—see "Pioneer Society."
Michigan Soldiers' Home:
appropriations charged out, 41.
drawn during fiscal year, 41.
since organization, 438-9.
for 1893, 41.
and 1894, xxi.
undrawn June 30, 1892, 41.
1893, 41.
population and per capita cost, 392-3.
receipts and expenditures as shown by vouchers filed, vii, x, 383-93, 402-3, 406.
Michigan Southern railroad deposit, 5—see "Funds."
Michigan State bank assets—see "Funds."
Midland county—see "Counties."
claim upon account, xliii.
Milford State bank, deposit account, 5.

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M. *Continued:*
Military account:
appropriation drawn during fiscal year, 42.
for 1893, 42.
undrawn June 30, 1892, 42.
1893, 42.
Military fund—see "Funds."
Military officers, salary of, fiscal year, 23-4.
Mining School—see "Michigan Mining School."
Mining specific taxes:
amount due, xix, 62-6.
Missaukee county—see "Counties."
Money:
due State from tax sales, xxx.
in State treasury at close of each month, 7.
bank at closing of each month, 7.
Monroe county—see "Counties."
Montcalm county—see "Counties."
Montmorency county—see "Counties."
Monuments, battlefield of Gettysburg:
appropriation drawn during fiscal year, 42.
undrawn June 30, 1892, 42.
Mortgages, reporting and taxation of, xxviii.
Muskegon county—see "Counties."

N.
Names and postoffice address of ex-soldiers:
appropriation for 1893 and 1894, xxi.
undrawn June 30, 1892, 42.
1893, 42.
Net cash receipts—see "Receipts."
Net cash disbursements—see "Disbursements."
New asylum for insane—see "Upper Peninsula Asylum."
Newaygo county—see "Counties."
New State Capitol:
appropriations for 1893, xxi, 43.
undrawn June 30, 1892, 43.
1893, 43.
Non-resident insane—see "Support of Insane."
Not revenue.
receipts, disbursements and balances, 3.
Normal school:
appropriations drawn during fiscal year, 40.
for 1893, 41.
undrawn June 30, 1892, 40.
1893, 40.
and 1894, xxi.
lands, net receipts from sales of, since 1850, 434.
for interest and penalty from holders of part-paid certificates of, since 1850, 434.
payments to, since organization, as interest on Normal School fund, 436.
from interest received of holders of part-paid certificates, 437.
on appropriations, 438.
receipts and expenditures, as shown by vouchers filed, ix, 395, 402-3, 405.
Normal School deposit—see "Funds."
Normal School fund, 20—see also "Funds."
abstract of receipts and expenditures, fiscal year, 2.
balances, 5.
receipts, disbursements, transfers and balances, fiscal year, 4.
transfers from, 8, 9.
Normal School interest deposit—see "Funds."
Normal School interest fund, 20—see also "Funds."
abstract of receipts and expenditures, fiscal year, 2, 3.
receipts, disbursements, transfers and balances, fiscal year, 4.
Northern Asylum for Insane:
amount paid since 1836, 438-9.
appropriations for, amount charged out, 41.
paid during fiscal year, 41.
since its organization, 438-9.
1893, 40.
and 1894, xxi.
undrawn June 30, 1892, 41.
1893, 41.
population and per capita cost, 392-3.
receipts and expenditures, as shown by vouchers filed, xi, 388-93, 402-3.

O.
Oakland county—see "Counties."
Oakland and Ottawa R. R. deposits, 5—see "Funds."
Oceana county—see "Counties."
Office charges:
amount received during fiscal year, 100.
refunded during fiscal year, 99.

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O. *Continued:*
Officers and employés of the executive departments:
salaries paid to, during fiscal year, 21-5, 34-8.
undrawn at commencement and close of fiscal year, 24, 27.
State institutions, number of, 402-3.
Ogemaw county—see "Counties."
Oil inspectors' fees, vi, 100.
Ontonagon county—see "Counties."
Ontonagon county deposit—see "Funds."
Organization and laying out of counties, 456-7.
Osceola county—see "Counties."
Oscoda county—see "Counties."
Otsego county—see "Counties."
Ottawa county—see "Counties."
Outstanding check, deposit account, 5.
Outstanding warrants:
amount at close of each fiscal year, since organization of State, 429.

P.

Palmyra and Jacksonburg R. R. bonds—see "Bonds."
Part-paid lands:
amount of interest and penalty received from holders of certificates of, 434-5.
Payment of taxes to State Treasurer, xxx.
Payments and transfers—two million loan sinking fund:
since its opening, 412, 442-3.
Payments from State treasury—see "Disbursements."
Peddler's license:
amount received for, 99.
Penitentiary bonds—see "Bonds."
Penitentiary fund—see "Funds."
Per capita cost of students and inmates in the State institutions, 392-3.
officers and employés, 402-3.
Pioneer society:
amount paid on appropriations for, 42.
appropriation drawn during fiscal year, 42.
for 1893, 42.
and 1894, xxi.
undrawn June 30, 1892, 42.
1893, 42.
receipts and expenditures, as shown by vouchers filed, xv, 399, 402-3, 405.
Plank road companies:
specific taxes paid by, during fiscal year, xix, 60, 68.
summary of reports of, 78-9.
Plank road specific taxes, 60-1.
report of companies, fiscal year, 78-9.
Plats—see "Town plats."
Portage lake ship canal fund—see "Funds."
Postage:
amount allowed by Board of State Auditors, 49.
charged to expense of collecting delinquent tax, etc., 97.
Premium on bonds, amount paid, 454-6.
Presque Isle county—see "Counties."
Prevention of cholera:
appropriation drawn during fiscal year, 42.
undrawn June 30, 1892, 42.
1893, 42.
Primary school fund, 21—see "Funds."
abstract of receipts and expenditures, fiscal year, 2.
applicable to expenses of State government, 3.
balances, 5.
receipts, disbursements, transfers and balances, fiscal year, 4.
transfer from, 8.
Primary school interest fund, 19—see "Funds."
abstract of receipts and expenditures, fiscal year, 2, 3.
amount paid from, to counties, xix, 80-1.
balances, 5.
receipts, disbursements, transfers and balances, fiscal year, 4.
surplus of specific taxes transferred to, 79, 436-7.
Primary school five per cent fund—see "Funds."
transfers from, 8, 9.
Primary school deposit, 5—see "Funds."
Primary school interest deposit, 5—see "Funds."
Primary school lands:
amount received from sale of, since 1839, 434.
for interest from holders of certificates since 1839, 435.
Primary schools:
amount paid for support of, since 1839, as interest on primary school fund, 436-7.
during fiscal year, from primary school interest fund, 19, 80-1.
since 1839, from surplus of specific tax, section 1, article 14, State Constitution, 79, 436-7.
from interest from holders of part-paid certificates, 436-7.
Property:
returned for taxes, 208-9.
valuation of, equalized by board of supervisors, 458-61.
State board, 458-61.

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P.

Continued:
Public school exhibit—see "World's Columbian Exposition."
Publishing proceedings of superintendents of the poor:
appropriation, amount charged out, 42.
drawn during fiscal year, 42.
for 1893, 42.
and 1894, xxi.
undrawn June 30, 1892, 42.
1893, 42.

Q.

Quartermaster General's department:
receipts and expenditures, as shown by vouchers filed, xiv, 398, 402-3.

R.

Railroad Commissioner—see "Commissioner of Railroads."
Railroad companies:
amount of specific taxes due from, at commencement and close of fiscal year, 52-68.
paid by, during fiscal year, xix, 53-7.
loans made by State in aid of Allegan and Marshall, 440.
Detroit and Pontiac, 440.
Palmyra and Jacksonburg, 440.
Ypsilanti and Tecumseh, 440.
Rate of State tax apportioned from 1840 to 1893:
mills on $1.00, 460-1.
per capita, 460-1.
Receipts:
Territorial treasury—
since 1828, 428.
State treasury—
during fiscal year—
by funds or accounts, 2, 3, 4, 10.
revenue and not revenue, 2, 3, 10.
daily, 12.
delinquent taxes, collected, 99.
interest on, 99.
from July 1, 1892, to close of each day, 14.
month, 7.
delinquent State tax of 1882, etc., 99, 208-9.
interest, collection fee, and expense of sales, 99, 208-9.
interest on surplus revenue, etc., 68, 99.
funds deposited, 68.
overdue specific taxes, 68.
oil inspector's fees, 99.
rent, 99.
miscellaneous, 99-100.
specific taxes—railroad, 52-7, 101.
freight, sleeping and palace car, 67, 101.
insurance, fire, 58-9, 68, 101.
life, 59, 68, 101.
miscellaneous, 59, 68.
mining, 62-6, 68, 101.
river improvement, 52, 68, 101.
express, 60, 68, 101.
telegraph and telephone, 61, 68, 101.
plank road, 60, 68, 101.
sundry counties; under old tax law, 99, 208-9.
new tax law, 99, 208-9.
gross and net, v.
to general fund for fees and charges, 99.
from sale of compiled laws, 99.
session laws and reports, 99.
Michigan reports, 99.
State bids and interest on same, 99.
tax lands and interest, 99.
since March 1, 1836—
analysis of, 10.
by funds, net revenue and not revenue, 407, 411.
classification of, 430-1.
double and fictitious, 431.
for interest on part-paid lands, 430.
interest on public funds deposited, 429.
fees and charges—several State offices, 429.
from sale of bonds, 430-1.
direct taxes, xviii, 430.
miscellaneous, 431.
specific taxes, 430.
sale of lands, 430, 434.
St. Mary's Falls Ship Canal, 431.
United States—5 per cent on sale of public lands, 430.
gross, 428.
net cash, 431.
to sinking funds through trust funds, since 1863, 8, 9.
trust funds, used in general and sinking funds, 8, 9.
warrants, 431.

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R. *Continued:*
Recorder's Court, Detroit, salary of Recorder, 27.
Records of delinquent taxes, perfecting, xxviii.
Redemption, period of, xxix.
Reduction of bonded debt from 1867 to 1893, 448-9.
annually accruing interest since 1866, 453.
Reform School—see "Industrial School for Boys."
Reform School for Girls—see "Industrial Home for Girls."
Refundings and reimbursements:
by funds for fiscal year, 10.
of purchase money, xlv.
since organization of State, 408-9, 430-3.
by funds, 410-11.
excess of, on credit or debit side, 409.
Relief of F. C. Harvey:
appropriation drawn during fiscal year, 43.
for 1893, 43.
Relief of Mrs. Sophia Brewer:
appropriation drawn during fiscal year, 43.
for 1893, 43.
Relief of supreme court:
appropriation amount charged out, 43.
drawn during fiscal year, 43.
for 1893, 43.
undrawn June 30, 1892, 43.
1893, 43.
Relief of Thos. E. Mays:
appropriation drawn during fiscal year, 43.
for 1893, 43.
Renewal and temporary loans:
Renewal loan bonds—see "Bonds."
amount issued, retired—see "Bonds."
Reports:
summary of, from plank road companies, 78-9.
Returns of delinquent taxes:
amount of, State, 208-9.
credited to counties, 208-9.
Revenue and not revenue:
receipts, expenditures and balances, v, vi, 2, 3, 10, 407, 410-11.
Revenue surplus:
interest received on, during fiscal year, xix, 68, 99.
River improvement specific tax, xviii, 52.
Roscommon county—see "Counties."

S. Saginaw county—see "Counties."
Salaries:
of judicial department, paid during the fiscal year, 26-8.
undrawn June 30, 1892, and June 30, 1893, 27.
of State officers and employés, paid during fiscal year, xvi, 21-5.
undrawn June 30, 1892, and June 30, 1893, 24.
paid extra clerks, 29-38, 100.
Sale of lands:
net receipts from, since March 1, 1836, 431.
for interest on, since March 1, 1836, 430, 434-5.
Sales:
expense of, 101.
Sanilac county—see "Counties."
Schoolcraft county—see "Counties."
School for the Blind:—see also "Asylums."
amount paid since 1836, 438-9.
appropriation drawn during fiscal year, 41.
since organization, 438-9.
for 1893, 41.
1893 and 1894, xxi.
undrawn June 30, 1892, 41.
1893, 41.
population and per capita cost, 392-3.
receipts and expenditures, as shown by vouchers filed, xi, 388-93, 402-3.
School for the Deaf:—See also "Asylums."
amount charged out, 41.
appropriation drawn during fiscal year, 41.
since organization, 438-9.
for 1893, 41.
and 1894, xxi.
undrawn June 30, 1892, 41.
1893, 41.
population and per capita cost, 392-3.
receipts and expenditures, as shown by vouchers filed, xi, 388-93, 402-3, 404.
Secretary of Board of Control of St. Mary's canal deposit, 5—see "Funds."
Secretary of State:
fees and charges received in office of, during fiscal year, 69, 77.
since 1867, 429.
salary paid in office of, during fiscal year, 21.
extra clerks, 29-31.
Secretary of State Board of Agriculture:
salary of, fiscal year, 23.

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S. *Continued:*
Senate—see "Legislature."
Sheriffs' charges, conveying convicts, xvii, 84.
Shiawassee county—see "Counties."
Sinking fund—see "Funds."
Two million loan—see "Funds."
receipts to, through trust funds, 8, 9.
renewal and temporary loan bonds retired through, 446.
transactions in, from opening to June 30, 1893, 442-3.
war bounty bonds retired through, 445.
War loan—see "Funds."
Soldiers' aid fund—see "Funds" and "State Military Board."
appropriations drawn during fiscal year, 42.
undrawn June 30, 1893, 42.
law repealed, xli.
Soldiers and sailors' monument, Detroit:
appropriation for 1893, 42.
undrawn June 30, 1892, 42.
1893, 42.
balances, 400.
receipts and expenditures, as shown by vouchers filed, xvi, 400.
Soldiers' Home—see "Michigan Soldiers' Home."
Soldiers' Home fund—see "Funds."
Soldiers' relief fund—see "Funds."
Specific tax fund—see "Funds."
transfers from, 8, 9.
Specific taxes:
abstract of receipts and expenditures, fiscal year, 2.
amount set aside for payment of interest on trust funds, 79.
transferred to P. S. Int. fund under Sec. 1, Art. 14, State constitution, 79, 436-7.
receipts, disbursements, transfers and balances, fiscal year, 4.
Basis of tax: Unpaid June 30, 1892; charged in 1893; Amount paid during fiscal year; unpaid June 30, 1893:
freight, sleeping and palace car, xviii, xxxiv, 67.
insurance, 58, 59.
mining, xviii, xxxiv, 62-6.
plank road, xviii, xxxiv, 60-1.
railroad, xviii, xxxiv, 52-7.
receipts from March 1, 1835, to June 30, 1893, 430.
river improvement, xviii, 52.
summary of, xviii, xxxiv, 68.
telegraph and telephone, xviii, xxxiv, 60-1.
1 per cent interest on past due, 68.
State Auditors:
awards of board of, paid during fiscal year, 49, 100.
State Banking Department:
salaries and expenses, fiscal year, 25.
State bids:
amount sold during fiscal year, 101.
refunded during fiscal year, 99.
interest on, 99.
purchase of, xxix, xxxv, xxxvii.
State Board of Agriculture:
appropriation for institutes, xxi.
State Board of Fish Commissioners:
appropriation drawn during fiscal year, 41.
for 1893, 41.
undrawn June 30, 1892, 41.
1893, 41.
State Board of Health:
appropriation drawn during fiscal year, 42.
amount charged out, 42.
for 1893, 42.
undrawn June 30, 1892, 42.
1893, 42.
extra clerks in office of, 29, 39.
disbursements, 405.
State bonds—see "Bonds."
State building fund—see "Funds."
State building deposit—see "Funds."
State building interest deposit—see "Funds."
State buildings:
net receipts from sale of lands, 1836 to June 30, 1893, 434.
interest and penalty, etc., 435.
State capitol—see "New State Capitol."
State debt:
amount of, at commencement and close of fiscal year, vi, 2.
close of each fiscal year since 1866, 450-1.
payments on, from 1866 to 1892, 448-9.
of interest upon, from 1836, 432-3.
interest matured on, since 1866, 452-3.
reduction of, from 1866, 318-19.
in annually accruing interest on, since 1866, 452-3.
abstract of, by classes, from organization of State, 440-1, 454-5.

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S. *Continued:*
State House of Correction:
amount paid since 1886, 438.
for expenses of, during fiscal year, 100.
appropriations drawn during fiscal year, 40.
for 1893, 40.
and 1894, xxi.
undrawn June 30, 1893, 40.
conveying convicts to, vii, 84-5, 100.
population and per capita cost, 392-3.
managers of—see "Members of Boards of State Institutions."
receipts and expenditures, as shown by vouchers filed, xiii, 388-93, 402-3, 406.
State House of Correction and Branch Prison, U. P.:
amount paid since organization, 438.
appropriation drawn during fiscal year, 40.
for 1893, 40.
1893 and 1894, xxi.
undrawn June 30, 1893, 40.
drawn since organization, 438.
conveying convicts to, vii, 85.
population and per capita cost, 392-3.
receipts and expenditures, shown by vouchers filed, xiv, 388-93, 402-3, 406.
State institutions:
payments to, on appropriations, during fiscal year, xvi, 40-3.
since organization, 432-3, 438-9.
as interest on trust funds, since organization, 432-5.
from interest on part-paid lands, 432-5.
population and per capita cost, 392-3.
receipts and expenditures, as shown by vouchers filed, vii, xvi, 388-91, 402-3.
State Land office:
salaries paid fiscal year, 22.
extra clerks, 29, 32.
State Librarian and assistant:
salary of, 23.
State Library:
aporopriation drawn during fiscal year, 42.
for 1893, 42.
and 1894, xxi.
books, xxi, 43.
extra clerks in, 29, 39.
receipts and expenditures for, as shown by vouchers filed, viii, 397, 402-3.
State loans—see "Loans" and "Bonds."
abstract of, since organization of State, 440-1.
State Military Board:
receipts and disbursements, xv, 399, 402-3.
State militia:
expenses of encampments of, 298.
State Normal School—see "Normal School."
State offices, temporary:
amount paid on, and new capitol, 432.
State Oil Inspector's fees, vi, 99.
State Pioneer and Historical Society—see "Pioneer Society."
State Prison:
appropriations drawn during fiscal year, 40.
for 1893, 40.
and 1894, xxi.
undrawn June 30, 1892, 40.
30, 1893, 40.
drawn since organization, 438.
conveying convicts to, vii, 84, 100.
inspectors of—see "Members of Boards of State Institutions."
population and per capita cost, 392-3.
receipts and expenditures, as shown by vouchers filed, xiv, 388-93, 402-3, 405-6.
State Prison fund—see "Funds."
State Public School:
appropriations drawn during fiscal year, 41.
since organization, 438-9.
amount charged out, 41.
for 1893, 41.
and 1894, xxi.
undrawn June 30, 1892, 41,
1893, 41.
population and per capita cost, 392-3.
receipts and expenditures, as shown by vouchers filed, 388-93, 402-3, 404.
transportation of children to, vi, 84-5, 100.
State salt spring land:
net receipts from sale of, during fiscal year, 99.
since 1847, 425.
State salt spring land deposit—see "Funds."
State salt spring land interest deposit—see "Funds."
State tax:
apportionment of, for 1892, 102-3.
since 1837, 458-61.
delinquent, of 1882, etc., undischarged, 97.
interest, coll. fee, and expenses of sales, net payments, 97.

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S. *Continued:*
State tax—*Continued:*
receipts to State treasury from, since 1836, 430-1.
1840, 458-61.
compared with amount apportioned, 458-61.
State tax lands:
abandoned, xxxi, xliv, xlv.
rights of purchasers, xxix.
sales under section 136, act 206, 1893, xxxvii, xxxix.
trespass on, xlii, xliii.
State Treasurer:
recapitulation of amounts charged and credited to, fiscal year, 3.
salaries paid in office of, 21.
extra clerks, 27, 39.
State Treasurers, 1836, to June 30, 1893, 3.
State treasury receipts and disbursements:
analysis of, 10.
during fiscal year, 4.
—see "Receipts" and "Disbursements."
State vs. county system, xxvii, xxviii.
Stationery for Legislature, 86.
Statue of Lewis Cass:
appropriation undrawn June 30, 1892, 42.
1893, 42.
St. Clair county—see "Counties."
St. Joseph county—see "Counties."
St. Joseph Valley R. R. deposits, 5—see "Funds."
St. Mary's Falls ship canal:
amount received from, since 1853, 431.
paid on account of, since 1853, 433.
St. Mary's Falls ship canal bonds—see "Bonds."
St. Mary's Falls ship canal fund—see "Funds."
abstract of receipts and expenditures, etc., fiscal year, 2, 3.
balances June 30, 1892, and June 30, 1893, 4.
Suits, cost of, xvii, 44.
Sundry counties:
accounts of, 98.
Sundry deposit account, 20—see "Funds."
abstract of receipts, expenditures, etc., fiscal year, 2, 3.
receipts, disbursements and balances, fiscal year, 4.
Superintendents of the poor:
appropriation for publishing proceedings of, xxi.
Superintendent of Public Instruction:
salaries paid in office of, 22.
extra clerks 29, 38.
(J. D. Pierce)—see "Funds."
Supreme court reports for probate courts:
appropriation undrawn June 30, 1892, 42.
1893, 42.
Superior court of Grand Rapids, salary of judge, 27.
Supreme court, salaries and expenses, 26-8.
Support of insane—see "Asylums."
amount paid from State treasury for, vi, vii, xi, xii, 82-5.
Surplus revenue, etc.:
interest on, 68, 429.
Suspense account—see "Funds."
Swamp land:
abstract of receipts and expenditures, fiscal year, 2, 3.
applicable to expense of State government, 2.
receipts from sale of, since 1836, 435.
for interest on part-paid, since 1836, 435.
fund, 20—see "Funds."
disbursements, transfers and balances, fiscal year, 4.
Swamp land deposit, 5—see "Funds."
Swamp land interest deposit—see "Funds."
Swamp land interest fund—see "Funds."
Swamp land transfers, 6, 8, 9.
Swamp land trespass deposit—see "Funds."
Swamp land warrants, third series, Sec. 6, Act 76, 1867—see "Funds."

T.

Taxes:
apportionment of, to counties in 1892, 102-3.
since 1837, 458-61.
direct, charged back to counties, June 30, 1892, 208-9.
net receipts from, since 1836, 430.
by years, since 1840, 458-61.
of 1891, returned delinquent, 208-9.
specific—see "Specific taxes."
credited to counties, 208-9.
on manufacture and sale of liquor, xx, 212-13.
Tax deeds:
executed by county treasurers, xxiii-xxvi.
recording of, xxxi.
Tax land, State—see "State Tax Lands."

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T. *Continued:*

Tax law of 1891, reference to, xxii, xxiii, xxiv.
1893, reference to, xxii-xxxi.
Tax sale, December, 1893, tax of 1890:
amount paid for advertising lands, 50-1.
advertised, 210-11.
paid county treasurer, 210-11.
witheld, 210-11.
sold, 210-11.
bid to State, 210-11.
Teachers' institutes:
appropriation drawn during fiscal year, 42.
amount charged out, 42.
for 1893, 42.
undrawn June 30, 1892, 42.
1893, 42.
cost of, in each county, 401.
receipts and expenditures, as shown by vouchers filed, viii, 398, 402-3.
Telegraph and telephone companies:
specific taxes paid by, during fiscal year, xix, 61, 65, 101.
Temporary and renewal loans—see "Bonds."
Territorial treasury:
balance in at close of each year, from 1829 to 1835, 428-9.
loans to, 454-5.
payments from, since 1828, 428-9.
receipts to, since 1828, 428-9.
Toledo war fund—see "Funds."
Town plats:
list of, filed from June 30, 1888, to June 30, 1893, 462-83.
number filed, xxi.
receipts for filing, 99.
Transfers:
during fiscal year—
by funds on ledger, 4, 6.
revenue and not revenue, 2, 3.
since organization of State—
by funds, 407.
revenue and not revenue, 407.
Transportation of children to State Public School:
amount paid for, vi, 85, 100.
Treasurer of University deposit—see "Funds."
Treasurers:
State, balances charged or credited to, at close of each fiscal year since 1836, 428-9.
Territorial, balances, charged or credited to, at close of each fiscal year from 1828 to 1836, 428-9.
loans to, 454-5.
Treasury balances—see "Balances."
Treasury notes—see "Funds."
Treasury notes interest—see "Funds."
Trespass on State tax lands, xxvi, xxvii, xlii, xliii.
Trust funds:
Agricultural College fund, 18—see "Funds."
balances, 5.
interest paid by State on, 426-7.
Normal School fund, 18—see "Funds."
Primary School fund, 19—see "Funds."
five per cent fund—see "Funds."
receipts from, used in sinking fund, 8-9.
general fund, 8-9.
transfers, fiscal year, 5.
University fund, 19—see "Funds."
Tuscola county—see "Counties."
Two-million-loan bonds—see "Bonds."
Two-million-loan sinking fund—see "Funds."
bonds paid through, 443-6.
transactions in, from opening to June 30, 1892, 442-3, 444.
transfers to, 8, 9.

U.

Undrawn appropriations:
June 30, 1892 and June 30, 1893, 40-43.
United States:
received from, 5% on sale of public lands, March 1, 1836, to June 30, 1893, 430.
Unpaid specific tax, 68.
freight, sleeping and palace car, 67-8.
mining, 62-6, 68.
plank road, 60, 68.
railroad, 52-7, 68.
river improvement, 52, 68.
telegraph and telephone, 61, 68.
University:
appropriations drawn during year, 40.
for 1893, 40.
and 1894, xxi.
undrawn June 30, 1892, 40.
1893, 40.

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U. *Continued:*
University—*Continued:*
amounts paid to, since organization, 436-8.
as interest on University fund, since organization, 436.
from interest on part-paid lands, since organization, 437.
lands, receipts from sale of, since 1841, 434.
for interest and penalty on part-paid, 434.
loans to, 440, 454-5.
receipts and expenditures, as shown by vouchers filed, ix, 394, 402-3, 405.
University bonds—see "Bonds."
University aid fund—see "Funds."
University fund, 21—see "Funds."
abstract of receipts and expenditures, fiscal year, 2.
receipts, disbursements, transfers and balances, fiscal year, 4.
balances, 5.
transfers from, 8, 9.
University deposit—see "Funds."
University interest deposit—see "Funds."
University interest fund—see "Funds."
abstract of receipts and expenditures, fiscal year, 2, 3.
receipts, disbursements, transfers and balances, fiscal year, 4.
transfers, 6.
Upper Peninsula Asylum:
appropriation drawn during fiscal year, 41.
for 1893, 40.
and 1894, xxi.
undrawn June 30, 1893, 41.

V.

Valuation of taxable property:
assessed since 1853, 458-61.
equalized by boards of supervisors since 1868, 458-61.
State board of equalization since 1851, 458-61.
Van Buren county—see "Counties."
Void tax sales, xxix, xxxix.
specific tax law, xxxi-xxxiii.

W.

War bonds—see "Bonds."
War bounty bonds—see "Bonds."
War fund, 20—see "Funds."
balances June 30, 1892, and June 30, 1893, 4.
War loan sinking fund—see "Funds."
Washtenaw county—see "Counties."
Wayne county—see "Counties."
Asylum, support of insane at, vi, 100.
Wexford county—see "Counties."
Wolf bounty paid, 99.
World's Columbian Exposition:
appropriation drawn during the year, 43.
for 1893, xxi, 43.
undrawn June 30, 1892, 43.
1893, 43.
proceeds of sale of Michigan building, xlv, xlvi.
receipts and disbursements, xvi, 400, 402-3.

Y.

Ypsilanti and Tecumseh R. R. bonds—see "Bonds."

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